DOCUMENT RESUME

ED 157 167 95 EA 010 712

AUTHOR	Halstead, D. Kent
TITLE	Tax Wealth in Fifty States.
INSTITUTION	National Inst. of Education (DHEW), Washington, D.C.
PUB DATE	78
NOTE	278p.; Not available in paper copy due to small print size of original document
AVAILABLE FROM	Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (Stock No. 017-080-01871-3; $5.00)
EDRS PRICE	MF-$0.83 Plus Postage. HC Not Available from EDRS.
DESCRIPTORS	Comparative Analysis; *Fiscal Capacity; Local Government; Research Methodology; State Government; Statistical Data; Statistical Studies; Tables (Data); *Tax Effort; Taxes
IDENTIFIERS	Representative Tax System

ABSTRACT

This study presents a scheme for yearly, comparative, computation of state and local government tax capacity and effort. Figures for all states for fiscal year 1975 are presented in extensive tables. The system used is a simplified version of the Representative Tax System, which identifies tax bases, determines national average tax rates for those bases, and uses these figures to determine each state's reasonable taxing capacity. The system also provides for comparing actual taxing performance against these capacities to reveal relative tax effort. The methodology for using these measures is investigated in the remainder of the document. Appendices on fiscal capacity and revenue requirements, problems in tax capacity measurement, and personal income as a gauge of fiscal capacity are also included. (Author/PGD)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****

ED157167

U.S. DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

TAX WEALTH IN FIFTY STATES

EA 010 712

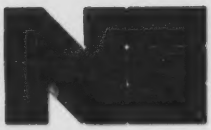
D. Kent Halstead

U.S. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
Joseph A. Califano Jr., *Secretary*
Mary F. Berry, *Assistant Secretary for Education*

NATIONAL INSTITUTE OF EDUCATION
Patricia Albjerg Graham, *Director*
Finance and Productivity Group
Arthur S. Melmed, *Associate Director*

TAX WEALTH IN FIFTY STATES

The National Institute of Education
U.S. Department of Health, Education and Welfare
Washington, D.C. 20208



Library of Congress Cataloging in Publication Data

Halstead, D. Kent
Tax wealth in fifty states.

(DHEW publications; no.)
Bibliography: p.
1. Taxation, State. 2. Local taxation—United States. I. Title. II. United States. Dept. of Health, Education, and Welfare. DHEW publication; no.
HJ2385.H34 336.2'00973 77-15644

U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON: 1978

For sale by the Superintendent of Documents, U.S. Government Printing Office
Washington, D.C. 20402

Foreword

Mr. Halstead asked me to write a foreword to his study. It is flattering after so many years since the *Measures of Fiscal Capacity* study that I should be asked to participate in a new adventure on comparative fiscal capacity.

While Mr. Halstead, by his request to me and in his study references, seeks to identify his work with the body of research that was done earlier, it is plain that he has made his own distinct contribution to the problem of measurement in attempting to answer the question: How much can the governments afford to tax and to spend? The query is simple and straightforward but, as is the case in many simple questions, the answer is complex and many sided. A fiscal capacity study uses hundreds on hundreds of bits of data arranged in one or another conceptual sequence to answer the query. There is a story told of an Emperor who, on hearing a new musical production of that day, remarked: "My dear Mozart, your music would be very fine if there were not such a monstrous number of notes in it." While Halstead's effort to display at once both level of capacity and direction may appear to be a "monstrous number of notes," generally I think the author can follow Mozart in replying: "Not a note too many . . ."

The task of quantifying fiscal capacity at this time I know was far from easy, but the breaking of new ground that was done both in introducing a price index and in displaying the capacity index along with different indices of need will be rewarded, I am sure, in the follow-on research that is done, which will move more firmly along the path now that the underbrush has been cleared. Indeed, the Halstead study breaks out a new research agenda.

1. **Needs measurement.**—While, in the central core data of the study, public service needs are measured by population as a need proxy, experimentally the study shows quantities of relative capacity for specific programs by indicators, such as higher education enrollments, crime, number of houses lacking plumbing, poverty population, unemployment, and selected vital statistics data, as indicative of health program needs.

Fiscal stringency has generated a public demand for accountability by governments for the tax dollar spent. In the course of complying, considerable effort is going into defining objectives of public sector services and to specifying outputs both in quantity and quality terms. For example, a substantial body of research and data collection is directed to educational outputs, such as the National Assessment, the NCES longitudinal study of high

school graduates, and the like. Over time, those output studies may be expected to yield data useful not only for program evaluation purposes but also in determining comparative need of jurisdictions. A beginning has already been made in this direction by the State of Michigan in its application of achievement data in the school aid program.

2. **Price adjustment.**—The price indices used to adjust population or specific program indicators of need are public sector wages. As the Halstead study suggests, the adjustment of "need" for cost variation in concept requires uniform pricing of inputs of fixed definition (with quality held constant) or quantification of outputs. The particular measures selected in the study to reflect price variations among jurisdictions are questionable. There are several optional indicators or price variations that can be applied. No one of the existing measures, however, is exactly suitable for the occasion; each has its shortcomings. Much new work is required to price, across jurisdictions, inputs needed to produce a defined level of output, or to quantify output differences and variations in output and apply these differences as "needs assessment." The main question at present is whether it is better to have no price adjustment or a price adjustment that lacks precision.

3. **Direction of change as well as level.**—The Halstead study develops data on direction of change in capacity and tax effort. This is a start toward specifying direction of change as a component in measuring comparative ability to pay taxes. For many years, economic development studies have taken account of both level and direction but almost all studies of fiscal capacity have dealt only with comparative levels at a point in time and have not taken account of whether the economy and tax sources of a jurisdiction were expanding or contracting. Certainly, two governments with equal "representative" tax yields do not have equal capacity if in one the potential yields are on the rise and in the other they are stable or declining.

The Halstead report may be expected not only to provide the methodology for a yearly series on tax capacity but also a stimulus to new research on relative ability to collect and pay taxes to meet public sector requirements. Increasing fiscal interdependence of the governments in the United States make imperative greater currency and precision of yardsticks applied in the allocation of federal funds.

Selma J. Mushkin
Director
Public Services Laboratory
Georgetown University

ADVISORY
COMMISSION ON INTERGOVERNMENTAL RELATIONS
WASHINGTON, D.C. 20575

The Advisory Commission on Intergovernmental Relations is gratified to see this study extend and update ACIR's development of the representative tax system approach to measuring fiscal capacity of the states. The Commission staff consulted with the author throughout the preparation of the study. The present ACIR staff and those researchers who have helped ACIR develop the representative tax system approach over the last 17 years acted as an informal panel of critics for the final draft of this study.

The Commission compliments the National Institute of Education for supporting this research and making the results widely known. We know that one of the serious obstacles to wider use of the representative tax system as a measure of fiscal capacity has been the time and trouble of collecting appropriate measures of the various tax bases.

This report makes its contribution by providing a short cut (computerized) route to usable results and by laying the ground work for further effort to improve the speed and accuracy with which the representative tax system is measured. The report also launches a study of the relationship between expenditure needs and revenue capacity which we anticipate will encourage others to pursue this important public policy subject.

Wayne F. Anderson
Executive Director

John Shannon
Assistant Director
Taxation and Finance

Acknowledgements

The 70 year history of efforts to measure fiscal capacity has been characterized, as with all research, by progressive development. Each work has benefited from its predecessors. This sequence of progress is clearly evident in development of the "representative tax system" approach to measuring fiscal capacity used in this study. In 1920 the first model tax system was developed by the National Tax Association. It included only taxes on personal income, tangible property, and net business income. Later follow-on studies by John North (1927) and Mabel Newcomer (1935) corrected this lack of detail by adding taxes omitted by the NTA plan. Each tax was given an equal weight. In 1936 Leslie L. Chism departed from this weighting scheme by assigning a rate to each category so as to generate the revenues actually produced by that tax. These early efforts set the scene for the major contributions of the Advisory Commission on Intergovernmental Relations.

In 1962, ACIR published a landmark study, *Measures of State and Local Fiscal Capacity*, which fully developed the representative tax system approach. The authors, Selma J. Mushkin and Alice M. Rivlin, established fundamentals upon which all subsequent work using uniform tax system models has been based. A second Commission report in 1971, by Allen D. Manvel and Donald J. Curran, further advanced the approach by broader application and more refined measurements. Most recently, Robert Reischauer, then at The Brookings Institution, developed a simplified methodology and new data sources to permit computation of indexes on a yearly basis.

This current study is dependent on all these past efforts with special indebtedness tc the new direction taken by Reischauer.

In developing this report I have benefited from assistance and advice generously provided by several individuals and organizations. I would like especially to express my appreciation to Will Myers for his constructive review of a preliminary version of this study. Plans for the tabular presentations were developed in consultation with Kent Weldon who devised the extensive computer programs required. Computer processing was carried out by the National Center for Higher Education Management Systems.

D. Kent Halstead

Contents

FOREWORD i

ACKNOWLEDGMENTS v

CHAPTER 1 TAX CAPACITY AND EFFORT: THEIR MEASUREMENT AND USE 1

The Problem and a Current Response 1

The Representative Tax System 3

Tax Capacity 4
Tax Effort 5

Uses of Fiscal Measures 6

Adjustments in Federal Grants 6
State Government Uses 7
Cautions in Usage 7

CHAPTER 2 HOW STATE AND LOCAL GOVERNMENTS COMPARE 9

Composition of Tax Capacity 10

Comparisons in Capacity and Effort Among States 10

Tax Capacity 14
Tax Effort 16
Collected Revenue 17

Geographical Patterns 18

Trends 35

Tax Capacity 35
Tax Effort 38
Capacity and Effort 39

Type of Tax Comparisons 39

CHAPTER 3 STATE CHARTS 47

CHAPTER 4 METHODOLOGY USING THE REPRESENTATIVE TAX SYSTEM 153

Simplification 153

Procedure for Estimating Tax Capacity 156

Handling Particular Taxes 157

APPENDIX A FISCAL CAPACITY AND REVENUE REQUIREMENTS 173

Measurement of Public Service Needs 173

Price Variation 174

Combined Analysis 175

APPENDIX B PROBLEMS IN TAX CAPACITY MEASUREMENT 187

Conceptual Limitations 188

Base Measurement Difficulties 189

APPENDIX C PERSONAL INCOME AS A GAUGE OF FISCAL CAPACITY 191

Limitations of Personal Income as a Measure of Tax Capacity 191

Comparison of Personal Income and Capacity of the Representative System 192

Using Personal Income to Estimate Tax Capacity 193

APPENDIX D TABLES OF CAPACITY AND EFFORT MEASURES BY TYPE OF TAX 199

BIBLIOGRAPHY 253

Tables

1 Capacity and effort measures for all taxes of State and local governments, by State, 1975 12

2 Capacity and effort measures for all taxes of State and local governments, by State, 1976 22

3 Summary measures of capacity, effort, and percent distribution for taxes of State and local governments, by type of tax and by State, 1975 24

4 Measures of relative tax capacity for the various tax categories, 1975 30

5 Measures of relative tax effort for the various tax categories, 1975 31

6 Proportions of State-local tax capacity for the various tax categories, 1975 32

7 Trends in State-local government relative tax capacity, by State, 1960-1975 36

8 Trends in State-local government relative tax effort, by State, 1960-1975 40

9 Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975: Each State 50

10 Basic information underlying indexes of relative State and local tax capacity and effort, 1975 159

A-1 Tax capacity related to public elementary-secondary school education needs, State-local government financial support, and geographic price adjustment, by State, 1974-75 176

A-2 Tax capacity related to public higher education needs, State-local government financial support, and geographic price adjustment, by State, 1974-1975 178

A-3 Tax capacity related to police protection needs, State-local government financial support, and geographic price adjustment, by State, 1975 180

A-4 Tax capacity related to selected public welfare needs, by State, 1975 182

A-5 Tax capacity related to selected public health needs, by State, 1975 184

C-1 Trends in personal income and tax capacity of the representative tax system, by State, 1960-1975 194

C-2 Percentage difference between personal income and tax capacity, 1960-1977, and estimate of 1977 tax capacity, by State 196

D Capacity and effort measures for taxes of State and local governments by type of tax, by State, 1975

D-1 ALL TAXES 200

D-2 A. SALES AND GROSS RECEIPTS TAXES 202

D-3 1. General Sales or Gross Receipts Taxes 204

D-4 2. Selective Sales and Gross Receipts Taxes 206

D-5 a. Motor Fuels 208

D-6 b. Alcoholic Beverages 210

D-7 c. Tobacco Products 212

D-8 d. Insurance 214

D-9 e. Public Utilities 216

D-10 f. Parimutuels 218

D-11 g. Amusements 220

D-12 B. LICENSES 222

D-13 1. Motor Vehicles 224

D-14 2. Motor Vehicle Operators 226

D-15 3. Corporations in General 228

D-16 4. Alcoholic Beverages 230

D-17 5. Hunting and Fishing Licenses 232

D-18	C.	INDIVIDUAL INCOME TAXES	234
D-19	D.	CORPORATION NET INCOME TAXES	236
D-20	E.	PROPERTY TAXES	238
D-21		1. Residential Property (Nonfarm)	240
D-22		2. Commercial and Industrial	242
D-23		3. Farm Real Estate	244
D-24		4. Public Utilities	246
D-25	F.	DEATH AND GIFT TAXES	248
D-26	G.	SEVERANCE TAXES	250

Figures

1	State relationships between tax capacity and effort and amount collected per capita, all taxes, 1975	15
2	State rankings in tax capacity and 1967-1975 trends	20
3	State rankings in tax effort and 1967-1975 trends	21
4	State relationships between tax capacity and effort and amount collected per capita, general sales taxes, 1975	43
5	State relationships between tax capacity and effort and amount collected per capita, individual income taxes, 1975	44
6	State relationships between tax capacity and effort and amount collected per capita, residential property (nonfarm) taxes, 1975	45
7	State relationships between capacity and effort and amount collected per capita, commercial and industrial property, 1975	46

Chapter 1

TAX CAPACITY AND EFFORT: THEIR MEASUREMENT AND USE

"When you can measure what you are speaking about and express it in numbers, you know something about it; but when you cannot measure it, when you cannot express it in numbers, your knowledge is of a meager, unsatisfactory kind."

These words of Lord Kelvin, the noted British scientist, were selected by Allen Manvel to introduce the purpose and nature of the Advisory Commission on Intergovernmental Relations' 1971 report[1] on fiscal capacity and effort measurement. This same quotation has again been chosen as backdrop for the present study as a continuing reminder of the need for meaningful comparisons of the ability of State and local governments to finance public services.

The Problem and a Current Response

What this report and earlier efforts to measure fiscal capacity ultimately seek, are better means to improve funding of public services. In the simplest terms, improved funding can be achieved through three basic steps. First, the inherent ability of governments to raise revenues for public purposes must be determined; second, governments must utilize effectively these potentials by taxing citizens and enterprises in a reasonable fashion; and third, the revenues collected must be allocated among competing needs so that it would be disadvantageous to shift money from one program to another, i.e., the marginal returns from all types of spending are viewed as equal.

---

[1] Advisory Commission on Intergovernmental Relations, (Allen D. Manvel et.al.), *Measuring the Fiscal Capacity and Effort of State and Local Areas*, U.S. Government Printing Office, Washington, D.C., 1971, p. 1.

This study seeks to establish guidelines for the first two steps—measurement of fiscal capacity and effort. Fiscal *capacity*, in dollars per capita, is the relative ability of State and local governments to obtain revenues out of their own sources through taxes. Fiscal *effort*, expressed as a percentage, is the extent to which governments actually use their tax capacity. Both measurements are made in terms of relative comparable position rather than in absolute terms. They attempt to answer such questions as: How does the ability of our State to raise revenues through taxes compare with that of our neighbors? How does our State's effort to collect taxes compare with that made by other States?

For most purposes of determining State wealth, policy makers have traditionally relied on two economic indicators—per capita personal income and tax revenues collected per capita. Although useful to indicate actual current wealth,[2] both indicators are poor measures of inherent *potential* wealth. Resident personal income, for example, fails to reflect closely the revenue potential of such taxable wealth as the oil and mineral deposits in Alaska, Louisiana, West Virginia, Texas, New Mexico, and Wyoming, the disproportionately large amount of farm land in agriculture States like South Dakota, Montana, and Iowa, and the expanded hotel and amusement business in Nevada where gambling is legal.

Tax revenues collected are also a poor measure of potential wealth because they reflect fiscal effort as well as capacity. Thus a basically poor State, Maine, by levying heavy taxes, appears relatively well off, but this is an achieved rather than an inherent posture. In opposite fashion, some truly rich States such as Nevada, Wyoming, and Texas, through low taxes and untapped potential, appear far less wealthy than they actually are.

While neither of these readily available simple indicators is appropriate for comparing the inherent financial strength of governments, such a measure can be calculated. The two principle efforts in this direction, undertaken by the Advisory Commission on Intergovernmental Relations, were highly detailed and analytical. The first, in 1962, a pathbreaking effort by Selma J. Mushkin and Alice M. Rivlin,[3] established the principles and methodology of the "representative tax system" approach—a system that has received widespread acceptance. The second, in 1971 by Allen D. Manvel and others,[4] advanced the art and developed measures for areas smaller than States.

The complexity of both ACIR studies discouraged desired replication, and the Commission currently does not plan future versions. Recognizing the need for updated measures, Robert Reischauer, then a Senior Economist with The Brookings Institution, devised a simplified version of the representative tax system which relied exclusively on data available yearly. His unpublished study, *Rich Governments—Poor Governments*, presents fiscal capacity and effort measures for 1962, 67, and 72 (see table 7), as part of a comprehensive analysis of the fiscal status of State and local governments.[5] Reischauer's work served as the initial

[2] For a short discussion of income as a gauge of fiscal capacity see Appendix C.

[3] Advisory Commission on Intergovernmental Relations (Selma J. Mushkin and Alice M. Rivlin), *Measures of State and Local Fiscal Capacity and Tax Effort of State and Local Areas*, U. S. Government Printing Office, Washington, D.C., 1962.

[4] Manvel, op. cit.

[5] Robert Reischauer, *Rich Governments—Poor Governments* (unpublished), The Brookings Institution, Washington, D.C., December 1974. Copies may be obtained by contacting the

design and feasibility study for this current effort, and, in large measure, he deserves credit for whatever success is eventually obtained.

This study presents a simplified scheme for yearly computation of State and local government tax capacity and effort, together with computed values for fiscal year 1975. The simplified approach combined with a graphical format encourages practical use.[6] Governors, legislators, tax officials, budget analysts, public service managers, and program advocates should find the study valuable in answering questions such as: How much more money, if any, could we reasonably expect to raise through taxes? In what categories can tax rates be raised and still remain in line with general State practices. How does our potential wealth and service needs compare with these ratios in other States? Based on acceptance of the measures reported, and expression of their value and use, subsequent updates of this study can be anticipated on a reasonably current basis; e.g., bi- or tri-annually.

The Representative Tax System

This study presents comparative measures of State and local government fiscal capacity and effort. The approach used—the "representative tax system"—should be recognized as one of a number of alternative means of identifying a jurisdiction's taxable wealth.[7] It has

---

author, Congressional Budget Office, Washington, D.C.

Although unpublished, this study is the most comprehensive and thorough treatise existing on the fiscal condition of State and local governments. Reischauer begins with an essay describing the conflict of opinion regarding the fiscal "health" of the State and local sector, and the need for better methods and new measures of analysis. Chapter 2 analyzes the situation of the sector as a whole, examines fiscal trends of the past decade, and explores pressures that are likely to influence the future. Chapters 3 through 5 attempt to develop measures that differentiate between the fiscal situation of individual jurisdictions. Chapter 3 contains a discussion of the alternative indexes that exist for measuring the available resources or the fiscal capacity of States and localities. Chapter 4 has a similar discussion of the measures of the public service requirements or "needs" of various jurisdictions. Chapter 5 contains a brief illustrative attempt to measure the balance between the "needs" and resources of the various States and to look at these interjurisdictional imbalances through time to gain some indication of the extent to which the situation is getting better or worse. The final chapter reviews the policy implications of the previous discussions. Most of the discussion focuses on the extent to which grants-in-aid act to ameliorate or exacerbate differences in the fiscal positions of individual States and localities.

[6] This practical focus and simplified approach is also used by Kenneth E. Quindry in *State and Local Revenue Potential*, a yearly series published for a decade by the Southern Regional Education Board. Quindry uses a State's personal income as a proxy, or common denominator, for developing tax capacity in most tax categories. By comparison, substantially more sophisticated measures of tax bases are employed by the representative tax system used in this study, even though the system is simplified.

[7] Personal income, as a commonly used alternative indicator of tax capacity was mentioned in the previous section and is discussed in appendix C. Two other alternative measures deserve reference. A near relative of the representative system is one devised by John Akin which makes allowance for the interrelated nature of many sources of revenue. Akin argues that since all taxes must be paid either from income or wealth, the heavy use of one tax acts to preclude the use of another. Rather than using average tax rates which take no account of this possibility, Akin uses regression analysis to estimate tax rates that result in revenues that a jurisdiction might expect to raise if it behaved in a normative manner of like jurisdictions. The major criticism of this approach is that it leads to a fiscal capacity that reflects more actual revenue raising *behavior* or practices of governments than

been chosen as the current best procedure for measuring the *potential* revenue raising ability of governments using prevailing tax structures. The methodology employed is explained and data sources listed in chapter 4. The essential features of the system as developed in the two ACIR studies are outlined below.

State and local taxation in the United States relies upon a number of different bases on which rates are imposed. Property, family income, business transactions, consumption of a wide variety of products or of special commodities such as gasoline and tobacco, licenses, mineral production, and corporate income are some of the major bases taxed in varying degrees under existing State and local laws. These bases are not uniformly available to all jurisdictions. States such as Kentucky, Texas, and Louisiana with extensive natural resources use severance levies on coal and petroleum and natural gas output to secure tax "wealth" not possible in less endowed States. Nevada with its legalized gambling, New York with its concentration of security markets, and Delaware with its relatively large number of corporations, are examples of States with high tax potential because of special characteristics not generally found in other States. These variations in tax bases constitute the essential differences among States in potential ability to raise revenue through taxation. This is recognized by the representative tax system approach which estimates the tax base amounts for each type of tax for each State.

---

the desired abstract notion of their *potential* revenue raising ability. See John Akin, "Fiscal Capacity and the Estimation Method of the Advisory Commission on Intergovernmental Relations", *National Tax Journal*, Vol XXVI, No. 2, June 1973, and "Measuring Local Fiscal Capacity", unpublished Ph.D. dissertation, Department of Economics, University of Michigan, 1972.

Yet another alternative is "gross State product", a concept akin to the Gross National Product, which measures the value of all goods and services produced in a State. This measure focuses attention on personal income and the productive achievements of businesses as the flow of resources most immediately available for taxation. A State's total market activity can be viewed as an aggregate measure of its capacity to pay for public activities from *current productive output*. The principal problem encountered in developing a gross State product is the difficulty of accurately allocating to the individual State corporate profits, capital consumption allowances, and indirect business taxes. See Harold K. Charlesworth and William G. Herzel, *Kentucky Gross State Product, 1969*, Office of Business Development and Government Services, College of Business and Economics, University of Kentucky, Lexington, 1972.

Tax Capacity. The representative tax system defines the tax capacity of a State and its local governments as the amount of revenue they could raise (relative to other State-local governments) if all 50 State-local systems applied *identical tax rates* (national averages) to their respective tax bases. Fiscal capacity is thus viewed as an attribute of government derived from the economic strength inherent within a State's jurisdictional boundaries. The system is "representative" in the sense that potential revenues are determined by applying a uniform taxing system in a State which represents a cross section of State and local government tax practice currently affecting most citizens. However, application of average nationwide tax rates should not be interpreted as ideal or even desirable. They are simply normative, commonly experienced, and tax capacity so measured suggests only what revenue potential would exist under typical taxing conditions.

Specifically, the representative system of measuring tax capacity involves four steps: (1) identifying for each of the various kinds of State and local taxes the tax *base* or "allocator" which represents the degree to which the taxable activity exists within the jurisdiction, (2) with these allocators and the amount of taxes actually collected, determining for each tax a national average rate, which, if applied throughout the Nation would have procured the same total amount of revenues that State and local governments actually obtained, (3) estimating by State the potential yield of each type of tax by imposing the aforementioned uniform nationwide rates to the State allocator bases, and (4) aggregating the potential yield amounts for each tax to derive the total capacity of a given State.

Identification of acceptable allocators is the heart of the representative tax system. The allocator must within reasonable bounds indicate in the States the base or extent of activity subject to tax. For example, the allocator for the general sales tax is the dollar value of retail sales in the State; for motor fuel tax, the volume of highway fuel consumption; for utility taxes, receipts from electric, gas, and telephone utilities; for individual income taxes, the amount of personal taxable income as suggested by a State's share of the total Federal individual income tax liability; for local property tax on farm property, the value of farm realty and selected classes of farm personal property, and so on.

The fiscal capacity measurements reported in this study are expressed on a per capita basis. This is a common practice to express values on a relative basis, in this case to discount the differences in total population among States, thereby making interstate comparisons more meaningful. However, the per capita basis implies that a State's public expenditure *needs* vary directly with its size. If one State has twice the tax capacity of another, but also twice as many people, the fiscal capacities measured per capita are equal and may be assumed to provide the same support for public needs. This direct relationship does not, of course, exist. Thus more accurate comparisons of fiscal support capabilities of specific public service programs require exact measures of need. Examples of how needs can be measured and related to fiscal capacity to provide new insight into State rankings is presented in appendix A.

Comparisons of tax capacity (and effort) by State are shown in the next chapter. This broad perspective is useful, but decisions must deal with specific taxes rather than general capacity. Policy makers and tax and budget officers will therefore find most useful the individual State presentations in chapter 3.

Tax Effort. In addition to measuring tax capacity, the representative system provides a means for comparing the actual financing performance of States against this estimated potential. This comparison is termed "tax effort" and is defined as the extent to which a given State makes use of its fiscal or taxable capacity. If two States have the same fiscal capacity, but one collects more tax revenues than the other, then that State may be said to be making a greater tax effort.

Tax effort is expressed as the percentage relation between actual amounts of tax revenue obtained by governments and their tax capacity. Under the representative system, actual total tax revenues collected equal total tax capacity for the nation as a whole. Since the nationwide effort measure is 100 percent, the effort values for various States actually indicate how they

compare in tax revenue performance with the national average. Thus effort is expressed as a relative measure in terms of the national-average practice. For example, a State with an effort index of 125 collects 25 percent more tax revenues from the particular source involved relative to its capacity than do States on the average.

The effort ratio for a particular type of tax may also be taken as the relation of the State's rate of tax to the national average rate. For example, a percentage effort ratio of 75 would indicate a State tax rate three-fourths the U.S. average. Caution should be used in this interpretation because of local variations in the breadth or scope of the tax base compared to what has been taken here as a representative form of the tax. Also certain tax bases or allocators used in this study are proxy measures which result in "ratios" of yield to the base amount rather than true tax "rates."

Uses of Fiscal Measures

There is a common need throughout our Nation for localized public services. Every State and locality requires police protection, public schools, roads, water and sewer system, and other services recognized as major responsibilities of government. Although this commonality of need exists, there is no uniform ability on the part of local governments to provide such services. There are and will continue to be relatively "rich" communities readily able to raise public revenues because of local economic strength, and impoverished communities with little capacity for fund raising. And, the problem is compounded by the added health, welfare, housing, and protection requirements in some large cities and the special needs of poor residents in rural areas. Thus it is important that citizens know the financial strengths and weaknesses of their jurisdiction and the degree to which local government serves by tapping available tax capacities consistent with public needs.

Good financial comparisons are also needed by policy makers—governors, mayors, legislators, and budget officials—who must make specific decisions about taxing and spending, and are responsible to the people for the soundness of their actions. The great range of practice among the States in exerting tax effort along with the continuous call for more adequate funding of public programs, suggests that government officials need fiscal data which more clearly demonstrate responsive tax policy.

Adjustments in Federal Grants.[8] Fiscal capacity has never in practice been employed as the sole criterion by which Federal aid of any kind is allocated. Instead, fiscal capacity has been used as an additional or modifying factor in connection with other kinds of formula provisions. Thus Federal grant-in-aid programs for education, highways, welfare, health, and other public services have in many instances made partial allowance for State-local fiscal capacity. This partial allowance is made as an adjustment to the base measurement of functional need. Personal income is always the fiscal capacity measure used for adjusting Federal grants.

Adjusting (Federal) grants for variations in fiscal *capacity* recognizes the significant differences in the

[8] Use of comparative measures of fiscal capacity and effort to provide guidance in allocating Federal grants to State and local jurisdictions is discussed fully in chapters 3 and 4 of the 1971 ACIR study (see f.n. 1), and will be treated here in brief fashion.

ability of State and local governments to finance through their own resources various public services. The fiscal capacity adjustment seeks to establish roughly the same beginning fiscal position for each jurisdiction. The procedure tends to transfer money from the rich to the poor.

A general purpose grant which is adjusted for fiscal *effort*, in contrast, rewards those governments which strive harder in relation to their fiscal capacity to support public services. This procedure tends to encourage or stimulate public spending. High capacity areas are often in a much better position to show relatively high effort because the marginal cost of additional effort is of lower order for any individual tax payer. Also some States easily manage high effort by exporting taxes on minerals and various sales to nonresident buyers and tourists. Thus grants adjusted for effort may well lead to making the rich richer and the poor poorer.

State Government Uses. The most important potential use of measurements of fiscal capacity and effort is in providing State-level policy makers perspective on the relative fiscal position of their State as derived from practical comparisons with the status of other States. Comparisons with peer States—those with similar tax structure and capacity—provide useful guides for setting realistic taxation goals.

The capacity and effort measures in chapter 2 provide a board framework for State officials to evaluate their fiscal conditions in the context of the U.S. as a whole. While it is helpful to a decisionmaker to know, in a general way, that his State is "poor" or "rich" compared to others, it is of much more value to know specifically in what areas of taxation the State's opportunities are scarce or abundant. This information—the capacity, effort, and collected revenues for each type of tax—are presented on a State-by-State basis in chapter 3.

Cautions in Usage. In addition to the limitations of the reported statistics as described in appendix B, and as will be apparent from noting the methodology and data employed, some cautionary observations are necessary to encourage proper use of the measurements presented.

1. The indexes reported in this study are *approximations* of capacity and effort based on one of a number of alternative theoretical approaches to fiscal measurement each of which has inherent advantages and shortcomings. The indexes are further subject to error because of simplification procedures adopted to facilitate yearly index computation. As approximations, all values should be interpreted as *guides* to fiscal conditions rather than exact measures.

2. Fiscal capacity is defined as the resources available to State and local governments for public expenditures. Capacity then is most meaningful if it is related to public *needs*. The proxy chosen to express public needs is simple population count. Clearly, however, more exact comparative measures of relative public service requirements are needed and an introductory effort in this direction is undertaken in appendix A. Detailed use of this study in fiscal support analysis of *specific* public programs requires development of relevant program operating level requirements.

3. The prevailing "average" State-local tax rates used in the "representative tax system" should *not* be interpreted as ideal. States may set their tax rates taking

into account the national average as a single guide. Equally important in setting the level of taxation are innumerable less tangible factors such as the acuteness of public needs and how fair and equitable taxes are viewed.

4. Since all taxes must be paid from income or wealth, the heavy use of one tax base may act to preclude or inhibit use of another. Thus while a State's overall index of fiscal effort is a realistic measure of "under" or "over" utilization of total capacity relative to national averages, this same inference should be made with caution for individual taxes. States with large personal income taxes, for example, may find it difficult to "fully utilize" their retail sales taxes (at national average rates) because of the overall heavy tax load and resulting public pressure.

5. This study makes only a cursory attempt to provide geographic differences in price levels (see appendix A). Such differences must be known in order to determine the true relative cost of providing equivalent public services in various areas. Tax capacity measurements corrected for geographic price differences result in capacities of more nearly equivalent purchasing power and therefore are more comparable State-by-State.

Chapter 2

HOW THE STATES COMPARE

The "representative" tax system approach to measuring fiscal capacity consists of determining for each State the yield of a uniform revenue structure based on national average rates. The resulting capacity and effort indexes are *relative* measures reporting only the ability of governments to raise revenues under a single prescribed tax system. The absolute or ultimate revenue potential of an area could, of course, be much higher or lower than application of this average system suggests depending on public service support requirements and the level of taxation citizens will accept in providing necessary funding.[1] As relative measures, State values of tax capacity and effort are best understood and interpreted through comparisons to establish relative position, possible target levels, and trends. This chapter begins these comparisons for the United States as a whole to provide general perspective in terms of national averages, ranges of values, geographical patterns, and trends. Chapter 3 continues with individual tabular and graphical presentations of the status and relative position of each State. Together the chapters should provide State and local officials with a perspective on the national pattern of taxation against which to weigh their own tax policy decisions.

---

[1] There are a number of "extraneous" factors or unique circumstances within States which influence taxing ability that are *not* taken into account by the representative system approach. For example, historical conditions and community values regarding zoning, gambling, and liquor consumption strongly influence the imposition of State and local taxes, so that in some instances the potential revenues derived from average rates is quite unrealistic. Also an artificially high tax base may be created by additional consumers attracted to an area where taxes are comparatively low. These and other problems relating to application of a uniform tax structure to varying State circumstances are discussed in appendix B.

Composition of Tax Capacity

State and local tax collections in fiscal 1975 totaled $141.5 billion equal to $664 for every American. These collections (excluding $4.5 billion or 3.2 percent unsuitably identified for use in this study) are summarized by major category in the text table, and in more detail in table 10, page 159.

More than one-third of all taxes (38 percent) is derived from property, by far the largest source of State and local government tax revenues. Combined with general sales (21 percent), these two leading sources provide nearly six of every ten tax dollars. Individual income and selective sales taxes each provide about 15 percent. Substantially lower is the 4-5 percent contribution from corporation income taxes and from license taxes. The trend is clearly increasing dependency on general sales and individual income and less dependency on selective sales and property. In 15 years the share of taxes from general sales and individual income increased from 21 percent in 1960 to 37 percent in 1975, while the contribution from selective sales and property decreased from 63 percent to 52 percent.

The proportions of tax capacity supplied by the various tax categories for individual States are presented in chapter 3 and in tables 3 and 6. The values depict the *proportions* of total tax capacity attributable to various sources in each State, *not* the per capita amount of capacity which may be large or small relative to other States. Summary table 3 enables comparisons between the structure of any State's tax base and that of neighboring or "peer" States. For instance the similar high dependency on the general sales tax, as imposed in its representative form at the national average rate, can be noted in Nebraska (27.0 percent) and South Dakota (29.2 percent). Comparisons of proportions for other types of taxes reveal a substantial similarity in the tax base structure for these two Plains States. This information in conjunction with actual tax collection performance (South Dakota realizes 81 percent of its potential general sales tax whereas Nebraska's effort is only 58 percent) should be of value for fiscal planning and policy determination. Additional benchmarks for tax policy guidance are presented in table 6 which supplies high- and low-State comparisons and the values and range between the 90th and 10th percentile.

Comparisons in Capacity and Effort Among States

Condensed to its simplest form, the findings of this study are summarized in table 1 which lists for each State the per capita capacity index, potential tax yield, taxes collected, tax effort, and taxes collected less potential tax yield, for *all* taxes imposed by State and local governments. The essential purpose of the study was to derive column 2, the tax capacity index for each State.

Although based on a single year's data (1975), tax capacity indexes computed by the "representative tax system" approach are fairly stable for most States (see table 7 for trends) and *existing values may be applied to current tax collections for one or two subsequent years in most instances with reasonable confidence.*[2] Thus the potential tax yields per capita for States in 1976 can be estimated by multiplying the U.S. *total* State and local taxes collected per capita in 1976 by the individual

–Continued on page 14

[2] After two years it may be preferable to *up-date* existing capacity indexes by *projection* using know relationships with personal income as demonstrated in appendix C, pages 191-198.

Type of Tax	Amount 1975 (Millions)	Percent Distribution 1975	1967	1960
ALL TAXES	**$136,930**[1]	**100.0**	**100.0**	**100.0**
A. SALES AND GROSS RECEIPTS TAXES	**48,463**	**35.4**	**34.4**	**33.5**
1. General Sales or Gross Receipts Taxes	29,101	21.3	16.5	14.2
2. Selective Sales and Gross Receipts Taxes	19,363	14.1	17.9	19.3
a. Motor Fuels	8,324	6.1	8.0	9.3
b. Alcoholic Beverages	2,059	1.5	2.5	2.9
c. Corporations in General	3,395	2.5	2.8	2.7
d Insurance	1,751	1.3	–	1.5
e. Public Utilities	3,059	2.2	1.7	1.8
f. Parimutuels	676	.5	–	–
g. Amusements	99	.1	.8	.2
B. LICENSES	**5,720**	**4.2**	**5.4**	**6.3**
1. Motor Vehicles	3,951	2.9	{ 5.4	{ 6.3
2 Motor Vehicle Operators	284	.2		
3. Corporations in General	1,042	.8	–	–
4. Alcoholic Beverages	147	.1	–	–
5 Hunting and Fishing Licenses	296	.2	–	–
C INDIVIDUAL INCOME TAXES	**21,451**	**15.7**	**9.5**	**6.7**
D. CORPORATION NET INCOME TAXES	**6,642**	**4.9**	**5.6**	**4.4**
E. PROPERTY TAXES	**51,496**	**37.6**	**40.4**	**43.6**
1. Residential Property (Nonfarm)	23,938 est.	17.5	20.1	–
2. Commercial and Industrial	19,785 est.	14.4	16.2	–
3. Farm Real Estate	2,855	2.1	3.3	–
4. Public Utilities	4,917 est.	3.6	–	–
F. DEATH AND GIFT TAXES	**1,418**	**1.0**	**1.3**	**1.1**
G. SEVERANCE TAXES	**1,741**	**1.3**	**.9**	**–**
			2.5 (other)	4.2 (other)

[1] Excludes $4,534.8 million unsuitably identified for use in this study.

Table 1.—Capacity and effort measures for all taxes of State and local governments, by State, 1975

STATE	Tax Capacity per Capita	Tax Capacity Index	Potential Tax Yield	Taxes Collected Amount	Taxes Collected per Capita	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$500.95	78	$1,810,952	$1,425,466	$394.32	79	$-385,486
Alaska	917.01	143	334,710	280,664	768.94	84	-54,046
Arizona	597.99	93	1,322,756	1,443,212	652.45	109	120,456
Arkansas	503.55	78	1,062,484	841,360	398.75	79	-221,124
California	709.36	110	15,037,101	17,970,758	847.76	120	2,933,657
Colorado	671.32	104	1,705,821	1,564,065	615.53	92	-141,756
Connecticut	727.19	113	2,254,305	2,134,842	688.66	95	-119,463
Delaware	782.73	122	453,201	389,532	672.77	86	-63,669
D.C.	772.71	120	551,637	496,991	696.16	90	-54,646
Florida	628.25	98	5,200,037	4,107,125	496.21	79	-1,092,912
Georgia	567.15	88	2,796 601	2,441,749	495.18	87	-354,852
Hawaii	699.09	109	606,807	726,500	836.98	120	119,693
Idaho	556.77	87	452,651	421,477	518.42	93	-31,174
Illinois	734.84	114	8,228,027	7,999,697	714.45	97	-228,330
Indiana	628.56	98	3,339,527	3,064,328	576.76	92	-275,199
Iowa	664.84	103	1,902,097	1,811,807	633.28	95	-90,290
Kansas	676.48	105	1,542,375	1,335,591	585.79	87	-206,784
Kentucky	575.30	90	1,948,535	1,581,159	466.83	81	-367,376
Louisiana	664.99	103	2,530,962	2,085,636	547.99	82	-445,326
Maine	476.48	74	504,112	596,499	563.80	118	92,387
Maryland	654.28	102	2,696,961	2,808,549	681.36	104	111,588
Massachusetts	604.91	94	3,516,967	4,616,687	794.06	131	1,099,720
Michigan	648.84	101	5,911,606	6,187,684	679.14	105	276,078
Minnesota	632.27	98	2,479,138	2,848,204	726.40	115	369,066
Mississippi	448.08	70	1,048,969	1,022,431	436.75	97	-26,538

NOTE: Potential tax yield, Amount collected and Amount collected less potential tax yield are in thousands of dollars. Per capita is in dollars.

STATE	Tax Capacity per Capita	Index	Potential Tax Yield	Taxes Collected Amount	Taxes Collected per Capita	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	603.19	94	2,875,387	2,440,224	511.90	85	–435,163
Montana	629.95	98	469,946	449,477	602.52	96	–20,469
Nebraska	660.10	103	1,019,203	876,035	567.38	86	–143,168
Nevada	969.88	151	572,229	398,989	676.25	70	–173,240
New Hampshire	626.67	97	508,859	406,173	500.21	80	–102,686
New Jersey	715.51	111	5,246,808	5,206,910	710.07	99	–39,898
New Mexico	600.16	93	686,581	607,390	530.94	88	–79,191
New York	653.99	102	11,821,544	17,913,237	991.00	152	6,091,693
North Carolina	538.05	84	2,927,552	2,578,457	473.89	88	–349,095
North Dakota	634.77	99	404,351	379,678	596.04	94	–24,673
Ohio	656.64	102	7,049,090	5,648,479	526.17	80	–1,400,611
Oklahoma	657.53	102	1,785,200	1,261,183	464.52	71	–524,017
Oregon	629.73	98	1,438,299	1,419,040	621.30	99	–19,259
Pennsylvania	606.34	94	7,191,145	6,918,119	583.32	96	–273,026
Rhode Island	552.50	86	514.374	593,201	637.17	115	78,827
South Carolina	494.23	77	1,391,745	1,211,446	430.20	87	–180,299
South Dakota	582.04	91	396,372	356,999	524.23	90	–39,373
Tennessee	530.25	82	2,212,717	1,785,640	427.90	81	–427,077
Texas	724.52	113	8,866,741	6,026,158	492.41	68	–2,840,583
Utah	549.60	86	661,171	602,666	500.97	91	–58,505
Vermont	542.44	84	256,034	310,179	657.16	121	54,145
Virginia	598.81	93	2,982,699	2,617,147	525.43	88	–365,552
Washington	640.16	100	2,278,325	2,298,072	645.71	101	19,747
West Virginia	576.56	90	1,037,228	883,747	491.24	85	–153,481
Wisconsin	597.97	93	2,744,075	3,281,113	715.00	120	537,038
Wyoming	941.92	147	354,161	258,467	687.41	73	–95,694
US Total	**$642.76**	**100**	**$136,930,239**	**$136,930,239**	**$642.76**	**100**	**0**

State tax capacity indexes for 1975. Measures of tax effort can then be determined for each State by comparing actual taxes collected with these computed or "up-dated" potential yields. These data are presented in table 2.

Equivalent data to that of table 1 plus the tax base for each *type* of tax are presented in separate tables in appendix D. This information is summarized in table 3. These statistics are an attractive subject for analyses far beyond the scope of this study. As an introduction to such study, limited comparisons are made here of the variances among States in capacity, effort, both factors combined in revenues collected, and in regional characteristics and trends. Although limited, the observations highlight major findings.

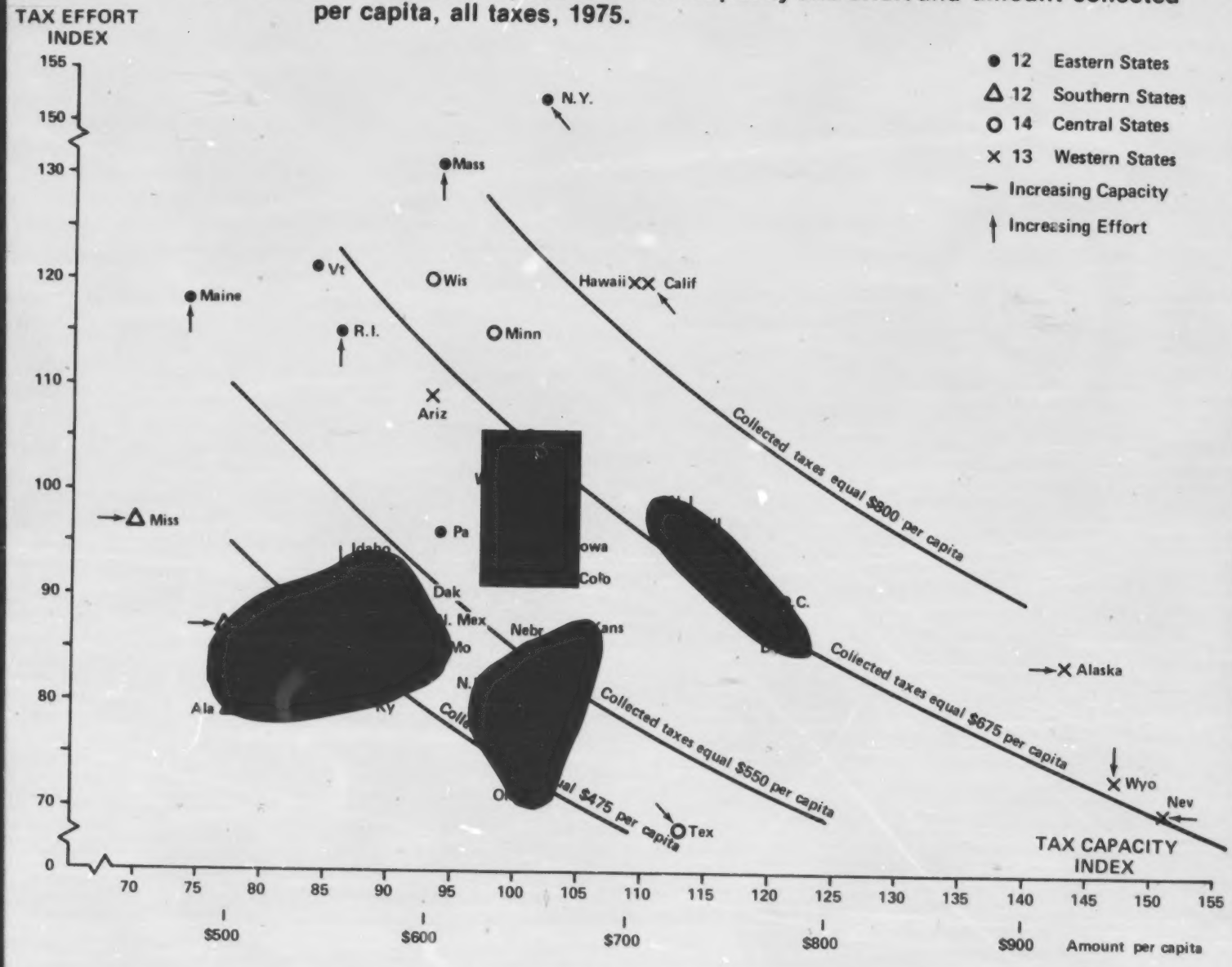
With attention directed initially to measurements for *all* taxes, a comprehensive picture of State positions in tax capacity, effort, and resulting collected revenues is shown in figure 1. Values of relative capacity are measured horizontally, values of effort vertically. All values are relative to the U.S. average equal to 100. Trends in capacity and effort for the 1967-1975 period from tables 7 and 8 are indicated by the direction of small arrows. Constant values of revenues collected (the product of capacity multiplied by effort) are shown as curved isolines. For purposes of analysis and discussion certain State plots have been loosely grouped into four fairly distinct capacity-effort relationships shown by background shadings.

Notice initially the absence of States with combined high capacity and high effort. California and Hawaii approach this position with capacities of 110 and 109 and effort indexes of 120. At the opposite extreme, three States—Alabama, Arkansas, and Tennessee—definitely exhibit low capacities (78-82) and low effort (79-81). The absence of States in the upper right quadrant tends to disprove the theory that States with "high" capacity tend also to tax at high rates. However, the presence of a number of States in the lower left quadrant suggests a positive correlation between capacity and effort in this range supporting the contention that States with "low" capacity tend to collect proportionately less of their potential. This observation supports the recognized fact that families with low or declining incomes sacrifice more in paying taxes than families with high or increasing incomes. The marginal dollar of low income families is much dearer to them than is the marginal dollar of high income families. Thus a poor economy is a substantial barrier to enlargement of collections.

Tax Capacity. The extreme values in relative tax capacity are from $970 per capita, or 51 percent above the national average in Nevada, to $448 per capita, or 30 percent below the national average in Mississippi. This means that Mississippi has only 46 percent the inherent tax wealth of Nevada. Stated differently, Nevada has $2.16 in potential taxes for every $1.00 in Mississippi. When the five highest-ranking and five lowest-ranking States are disregarded, the 90th to 10th percentile range is much smaller—1.4 to 1 as shown in table 4.

Five States with high per capita tax capacity—Alaska (143), Delaware (122), District of Columbia (120), Illinois (114), and Nevada (151)—exhibit similar revenue producing potentials. All have a large volume of retail trade and services per capita as a base for general sales taxes. (Nevada's large volume is also due to

Figure 1.—State relationships between tax capacity and effort and amount collected per capita, all taxes, 1975.



inclusion of *hotel* gambling gross revenues.) Each have relatively high personal income subject to taxation, and, with the exception of D.C. and Nevada, each have large corporate tax bases. Residential property values per capita are high (Alaska an exception) as are corporate property values (Nevada and exception). In addition, Alaska has mineral wealth and prices which average 40 percent or more above the U.S. average.

Two other States with high tax capacity--Texas and Wyoming--obtain their potential from mineral production, corporate income, and property, motor fuel consumption, and in the case of Wyoming substantial personal incomes and farm property values.

The five States with the lowest tax capacity--Alabama (78), Arkansas (78), Maine (74), Mississippi (70), and South Carolina (77)--have less than average potential in *all* of the major tax areas; viz., retail trade and services, individual income, corporate income, and property (farm real estate in Arkansas and Mississippi an exception).

Tax Effort. The "relative effort" level[3] of taxation expresses, on a percentage basis, the relation between the potential yield (tax capacity) of the various tax sources at national average rates, and the taxes actually collected by State and local governments. The State making the greatest tax effort is New York with an index 52 percent above the nationwide average. At the low extreme is Texas, with an effort index 32 percent below the average. Thus for every potential tax dollar obtainable at national average rates, New York collects $1.52 while Texas collects $.68--a ratio of 2.2 to 1. At the 90th and 10th percentile positions (excluding the five States at each end of the spectrum), the range of tax effort is 120 to 79 or 1.5 to 1 (see table 5).

With the exception of Hawaii (120), States with high tax effort--California (120), Massachusetts (131), New York (152), Vermont (121), and Wisconsin (120) --heavily tax property at an average rate more than 50 percent above the national average. In all the States except New York, corporate income is also heavily taxed averaging 78 percent above the national average rate. Residents of New York and Hawaii are further subject to both high general sales taxes and personal income taxes.

The four States with lowest tax effort are: Nevada (70), Oklahoma (71), Texas (68), and Wyoming (73). All four tax property and general sales (except Wyoming) below national average rates. Only Oklahoma taxes individual and corporate income--two sources normally providing 20 percent of the tax revenues of all State and local governments. Nevada and Wyoming are, of course, extremely wealthy States. Hotel gambling in Nevada and mineral wealth 14 times the national average in Wyoming allows these two States to collect revenues at the national average even at low tax rates. In Texas and Oklahoma, however, low tax effort combined

[3] The level of taxation deemed appropriate by government and acceptable by the people is determined by many factors. Foremost are the populations' total wealth and the demands made upon these resources by local government requirements and by other governmental jurisdictions; the range, scope, and quality of governmental services expected and provided; the public support of governmental programs; the degree citizens regard tax rates as fair and reasonable; local prices; and the amount of Federal aid received by the State and localities. See appendix A for a discussion of measures of government public service requirements.

with average capacity produces collected revenues 30 percent below the national average.

Collected Revenue. The curved isolines in figure 1 represent constant levels of collected revenues (tax capacity multiplied by tax effort). For the U.S. average capacity and effort indexes of 100, $642.76 in State and local government taxes per capita were collected in 1975. Isolines have been drawn for collected tax revenues of $800, $675, $550, and $475 per capita.

Despite the scattered plot of figure 1, States can be grouped in various combinations of tax capacity and effort. Four groups are defined by background shading. At the center of the figure, Washington with a capacity index of 100 and effort index of 101 has a tax potential of $640.16 very near the national average. States near Washington in the central shaded square, including Colorado, Indiana, Iowa, Maryland, Michigan, Montana, North Dakota, and Oregon, represent average or near average values in both capacity (range 98-104) and effort (range 92-105). Taxing practices (adjusted for public service requirements) in these States could possibly be used as guides or benchmarks to establish "typical" U.S. conditions.

To the upper right of this central area, California and Hawaii, exhibit a rather rare combination of both high tax capacity and tax effort. Taking full advantage of their larger economic base, these States have imposed higher than average tax rates to secure revenues which well exceed—by approximately $200 per person—the U.S. average collections. In the opposite direction, the shaded area in the lower left of the figure consists of 14 States with low capacity and low effort. This group includes Alabama which collects the least taxes per capita in the nation, $394—39 percent below the national average. Nine of these poor States are in the South, but notice that located above this group is Mississippi, which has escaped this classification by strong taxing effort. Despite higher taxes, however, Mississippi, with the lowest tax base in the nation, still ranks 46th in tax collections per capita.

The many States with average tax capacity can be grouped according to their relative effort and resulting collection level. At the top, New York, taxing at 52 percent above the average for all States, is followed at some distance by Massachusetts, Wisconsin, and Minnesota in the 15 to 30 percent above average range. New York leads the nation in per capita tax collections with $991 per resident. At average rates, State revenues would be $6 billion less than what is now collected. To provide further perspective on New York's exceptional performance, Oklahoma with the same tax capacity collects only $465 per capita or less than half New York's revenues.

Skipping below the central square area of the figure (previously discussed), there are seven States, four in the Central region, with average capacity and less than average effort. Shown by the lower shaded background, this group comprises a range of tax capacities from 97 in New Hampshire to 105 in Kansas, and a range in tax effort from 71 in Oklahoma to 87 in Kansas. All the States fail in various degrees to achieve their near average tax potentials—Oklahoma falling furthest short and Kansas and Nebraska more closely approaching their potential.

Six States represent complete opposites. Maine, Vermont, and Rhode Island can be identified as having "obtained the most with the least" while Wyoming, Nevada, and Alaska have "obtained the least with the most." A particular contrast can be drawn between Vermont and Nevada. Both collect about the same amount of taxes per capita, near the national average ($657 and $676 per capita, respectively). Vermont accomplished this with slightly more than half the tax potential favoring Nevada, by exerting 1.7 times the tax effort. Both performances might be anticipated if the two States had similar public service requirements, faced equal prices (costs), and shared a common understanding of government responsibilities. Remarkably, these factors combine in different degrees in both States to result in near equal collections. Despit its low effort, tax revenues in Nevada are above the national average and are therefore likely to be at least adequate. The same assumed adequacy is obtained by Vermont through exceptional taxing effort.

It should be pointed out that significant to Alaska's high capacity are prices which average 40 percent above the national average. Any expansion of capacity due to higher prices is, of course, equally offset by lower dollar purchasing power. For a discussion of geographical price adjustments see appendix A.

The last capacity-effort group, four Eastern States—New Jersey, Connecticut, D.C., and Delaware—together with Illinois, are in the comfortable position of being able to tap strong tax potentials at modest rates and still secure revenues per capita 5 to 10 percent above the national average. Texas with the same potential but the lowest tax effort of any State (one-third less than the national average), collects $200 less per capita than the above five States average.

Geographical Patterns

Regional differences in tax capacity and tax effort are highlighted in figures 2 and 3 and the following text table. The geographical distribution of tax wealth in the United States generally extends along the northern portion of the country, down the West Coast, and through the Central Plains. If concentrated at all, tax wealth is most common to the small, densely populated Mid-Atlantic States. More apparent is the generally recognized lower tax potential of many Southern States. Yet together with these groupings, the juxtapositions of sharp contrasts can be noted with adjacent States exhibiting a complete range of wealth, e.g., Illinois, Indiana, Kentucky, and Tennessee.

State region	Average index value		High-low range	
	Capacity	Effort	Capacity	Effort
EASTERN (12 States) Conn, Del, D.C., Maine, Md, Mass, N.H., N.J., N.Y., Pa, R.I., Vt	101	107	122-74	152-80
SOUTHERN (12 States) Ala., Ark., Fla, Ga, Ky, La, Miss, N.C., S.C., Tenn, Va, W.Va.	86	84	103-70	97-79
CENTRAL (14 States) Ill, Ind, Iowa, Kans, Mich, Minn, Mo, Nebr, N.Dak, Ohio, Okla, S.Dak, Texas, Wis	101	92	114-91	120-68
WESTERN (13 States) Alaska, Ariz, Calif, Colo, Hawaii, Idaho, Mont, Nev, N. Mex, Oreg, Utah, Wash, Wyo	109	95	151-86	120-73

Ten of the twelve Southern States are tax poor. All ten are 10 percent or more below the national average; six are 15 percent or more below. These States, with few exceptions, have below average capacity in all major tax categories. Natural gas and oil wealth places Louisiana above average in capacity, while Florida, also atypical, enjoys a large general sales tax base from tourists. The tax collection rate of the Southern States averages 15 percent below that of all States. Only Mississippi makes a good effort, collecting 97 percent of its tax potential. Mississippi thereby collects revenues which exceed those of four other Southern States with larger per capita capacity. Still, with the lowest tax capacity in the nation, Mississippi's effort results in revenues per capita equal to less than 70 percent of the national average.

The Central States are characterized by average capacity and substantially below average effort. The central and northern farm belt States of this region—Nebraska, Kansas, Iowa, and North Dakota—have farm land and retail sales which are large compared to the population making these States *relatively* wealthy in tax capacity *per capita*. Texas by reason of mineral wealth, and Illinois with a strong base in almost all tax categories are exceptions to the average wealth of the other Central States. Minnesota and Wisconsin also differ from the other States in having high tax effort through heavy personal and corporate income taxes. Other Central States bear down heavily on one or a few uniquely productive tax sources that permit them to impose lower taxes generally. Thus Oklahoma and Texas make heavy use of severance taxes, Nebraska and South Dakota heavily tax farm real estate. Overall, however, none of these States tax to their potential with Kansas, Nebraska, Ohio, and Oklahoma being particularly low collectors as was evident earlier from figure 1.

The Western States, geographically spread and varying greatly in size, population, urbanization, and major industries, exhibit the greatest variance in tax capacity of any region—151 in Nevada to 86 in Utah. However, this range is due to the extremely high potential wealth in Alaska, Wyoming, and Nevada. The other nine States exhibit more normal capacities from 110 to 86. The Far West—California, Nevada, Oregon, Washington, Alaska, and Hawaii—shows the same concentration of tax wealth potential found in the Mid-Atlantic States. These States have a strong general sales tax base, relatively high personal income, and above average value in residential property. The West also has four relatively tax poor States—Idaho, Utah, Arizona, and New Mexico—only Arizona taxing at above average rates.

The 12 Eastern States like those in the West exhibit a wide range of capacity and effort. Yet the two factors combine in seven Eastern States to provide remarkably similar revenues. Vermont, Rhode Island, Maryland, New Jersey, Connecticut, D.C., and Delaware all collect taxes at the $673 per capita level ±5 percent. These States follow the $675 isoline in Figure 1. New York leads the nation with an effort index of 152 followed in the East by Massachesetts, Vermont, Maine, Rhode Island, and Maryland. New York, with only 5 percent more tax capacity than New Hampshire ($654 versus $627) collects almost twice as much taxes per capita ($991 versus $500). Maine with three-fourths the tax capacity of New Hampshire collects 13 percent more taxes ($564).

Text continued on page 35

Figure 2.—State rankings in tax capacity and 1967-1975 trends.

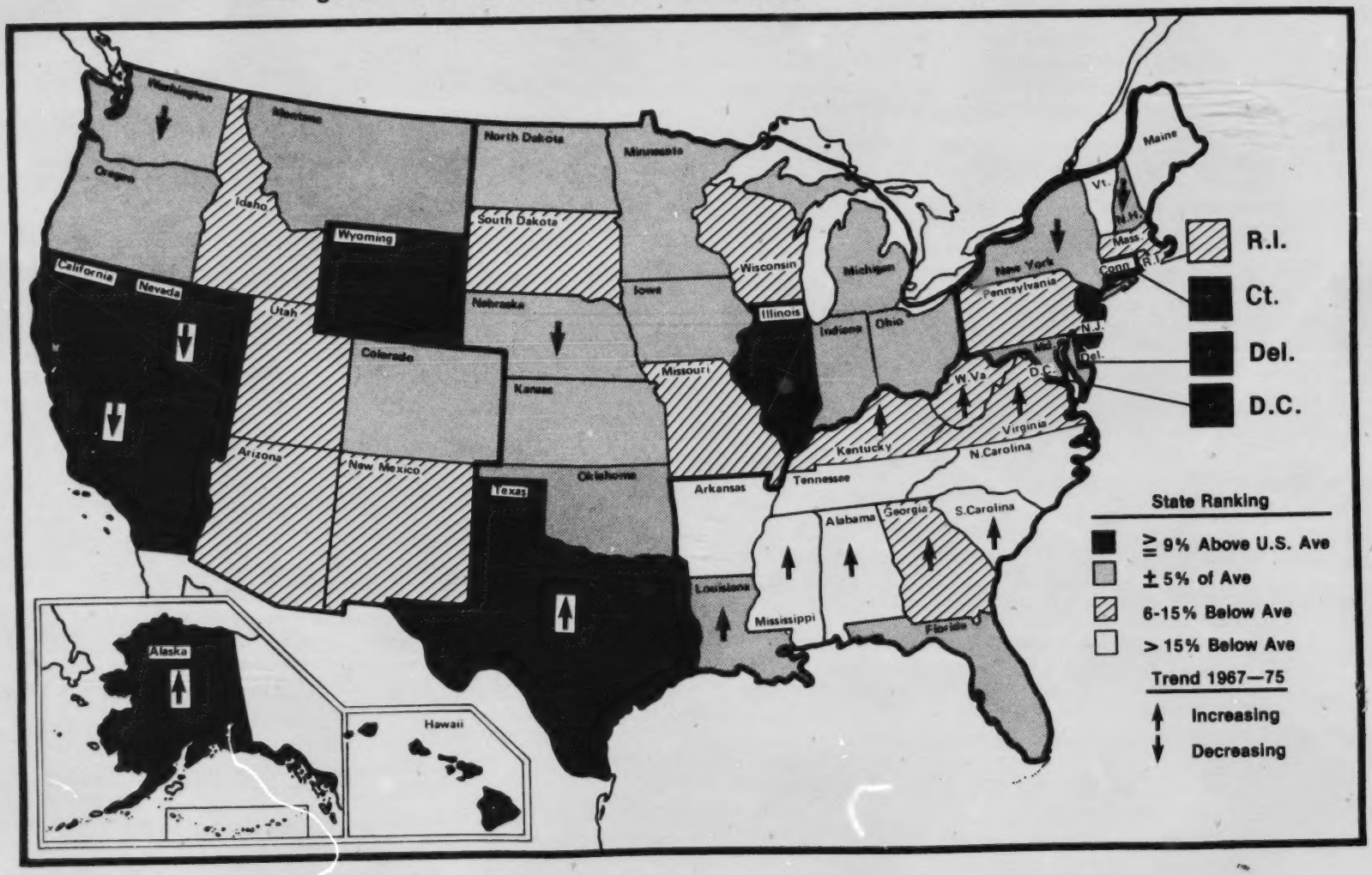


Figure 3.—State rankings in tax effort and 1967-1975 trends.

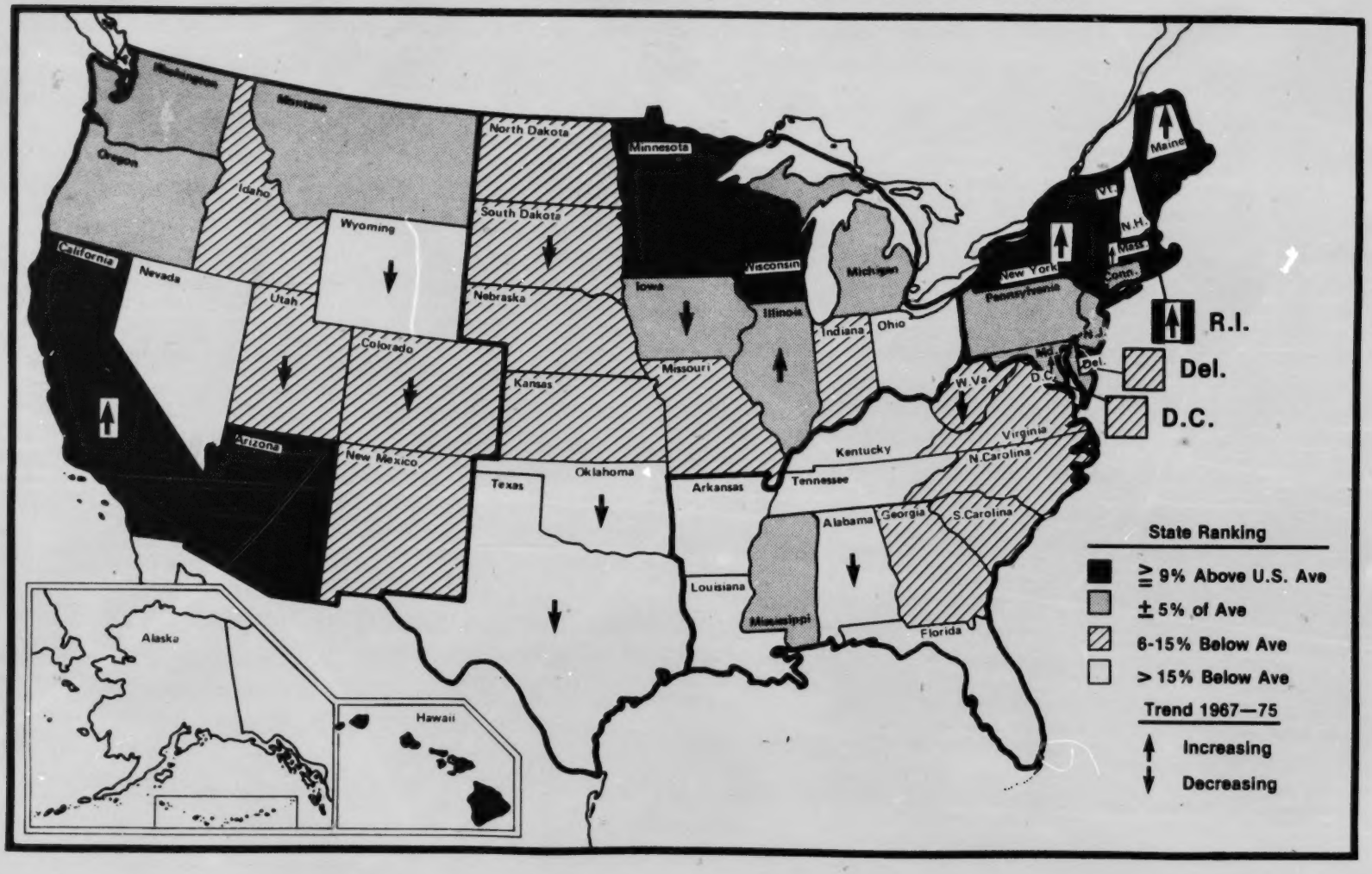


Table 2.—Capacity and effort measures for all taxes of State and local governments, by State, 1976

STATE	Tax Capacity per Capita	Tax Capacity Index (1975)	Potential Tax Yield	Taxes Collected Amount	Taxes Collected per Capita	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$572.57	78	$2,069,825	$1,668,300	$461.49	81	$–401,525
Alaska	1,048.10	143	382,556	417,800[1]	1,144.66	109	35,244
Arizona	683.47	93	1,511,842	1,660,400	750.63	110	148,558
Arkansas	575.53	78	1,214,364	956,900	453.51	79	–257,464
California	810.77	110	17,186,624	20,749,500	978.84	121	3,562,876
Colorado	767.28	104	1,949,666	1,880,400	740.02	96	–69,266
Connecticut	831.15	113	2,576,555	2,424,500	782.10	94	–152,055
Delaware	894.62	122	517,986	447,100	772.19	86	–70,886
D.C.	883.17	120	630,493	648,700	906.01	103	18,207
Florida	718.06	98	5,943,377	4,764,600	575.64	80	–1,178,777
Georgia	648.22	88	3,196,371	2,726,800	552.99	85	–469,571
Hawaii	799.02	109	693.549	829,100	955.18	120	135,551
Idaho	636.36	87	517,357	490,600	603.44	95	–26,757
Illinois	839.89	114	9,404,215	8,639,800	771.62	92	–764,415
Indiana	718.41	98	3,816,908	3,118,300	586.92	82	–698,608
Iowa	759.87	103	2,173,999	2,010,800	702.83	92	–163,199
Kansas	773.18	105	1,762,855	1,504,400	659.82	85	–258,455
Kentucky	657.54	90	2,227,075	1,880,800	555.30	84	–346,275
Louisiana	760.05	103	2,892,759	2,342,400	615.45	81	–550,359
Maine	544.59	74	576,174	718,400	679.02	125	142,226
Maryland	747.81	102	3,082,488	3,374,300	818.61	109	291,812
Massachusetts	691.39	94	4,019,713	5,243,800	901.93	130	1,224,087
Michigan	741.59	101	6,756,663	6,819,300	748.47	101	62,637
Minnesota	722.65	98	2,833,528	3,261,900	831.91	115	428,372
Mississippi	512.14	70	1,198,917	1,144,500	488.89	95	–54,417

NOTE: Potential tax yield, Amount collected and Amount collected less potential tax yield are in thousands of dollars. Per capita is in dollars.

[1] Excludes $306,429,000 *State* special *property* taxes levied on oil and gas *reserves* on property used for the exploration for, production of, or pipeline transportation of gas or unrefined oil.

STATE	Tax Capacity per Capita	Tax Capacity Index (1975)	Potential Tax Yield	Taxes Collected Amount	Taxes Collected per Capita	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	689.41	94	3,286,420	2,724,400	571.51	83	−562,020
Montana	720.01	98	537,124	533,800	715.55	99	−3,324
Nebraska	754.47	103	1,164,896	1,021,300	661.46	88	−143,596
Nevada	1,108.52	151	654,028	500,400	848.14	77	−153,628
New Hampshire	716.26	97	581,600	469,700	578.45	81	−111,900
New Jersey	817.79	111	5,996,833	5,816,200	793.15	97	−180,633
New Mexico	685.95	93	784,727	698,600	610.66	89	−86,127
New York	747.48	102	13,511,416	20,614,600	1,140.44	153	7,103,184
North Carolina	614.97	84	3,346,042	2,883,600	529.98	86	−462,442
North Dakota	725.51	99	462,153	428,800	673.16	93	−33,353
Ohio	750.51	102	8,056,749	6,262,100	583.33	78	−1,794,649
Oklahoma	751.53	102	2,040,392	1,465,300	539.71	72	−575,092
Oregon	719.75	98	1,643,901	1,638,200	717.25	100	−5,701
Pennsylvania	693.01	94	8,219,112	8,112,500	684.02	99	−106,612
Rhode Island	631.47	86	587,903	658,700	707.52	112	70,797
South Carolina	564.88	77	1,590,693	1,393,200	494.74	88	−197,493
South Dakota	665.25	91	453,033	409,100	600.73	90	−43,933
Tennessee	606.04	82	2,529,022	2,078,200	498.01	82	−450,822
Texas	828.09	113	10,134,227	7,258,600	593.12	72	−2,875,627
Utah	628.17	86	755,684	727,700	604.90	96	−27,984
Vermont	619.99	84	292,634	353,200	748.31	121	60,566
Virginia	684.42	93	3,409,072	3,065,500	615.44	90	−343,572
Washington	731.67	100	2,604,008	2,629,600	738.86	101	25,592
West Virginia	658.98	90	1,185,498	1,063,600	591.22	90	−121,898
Wisconsin	683.45	93	3,136,337	3,643,700	794.01	116	507,363
Wyoming	1,076.56	147	404,788	330,200	878.19	82	−74,588
US Total	**$734.64**	**100**	**$156,504,200**	**$156,504,200**	**$734.62**	**100**	**0**

Table 3.—Summary measures of capacity, effort, and percent distribution for taxes of State and local governments, by type of tax and by State, 1975

	ALL TAXES			SALES AND GROSS RECEIPTS			LICENSES			INDIVIDUAL INCOME		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	78	79	100.0%	87	122	39.7%	100	83	5.4%	71	80	14.3%
Alaska	143	84	100.0%	113	60	28.0%	111	134	3.2%	217	110	23.8%
Arizona	93	109	100.0%	105	126	40.1%	104	76	4.7%	84	84	14.2%
Arkansas	78	79	100.0%	91	94	41.3%	101	85	5.4%	63	95	12.5%
California	110	120	100.0%	107	111	34.4%	99	69	3.7%	107	107	15.2%
Colorado	104	92	100.0%	109	96	37.1%	123	64	4.9%	106	103	15.9%
Connecticut	113	95	100.0%	93	119	29.2%	105	69	3.9%	132	3	18.3%
Delaware	122	86	100.0%	120	45	34.8%	103	455	3.5%	118	212	15.2%
District of Columbia	120	90	100.0%	125	85	36.8%	79	88	2.7%	130	183	17.0%
Florida	98	79	100.0%	111	108	40.4%	108	100	4.6%	96	0	15.4%
Georgia	88	87	100.0%	98	99	39.2%	99	43	4.7%	77	98	13.6%
Hawaii	109	120	100.0%	109	177	35.4%	93	64	3.6%	108	179	15.6%
Idaho	87	93	100.0%	92	82	37.6%	131	97	6.3%	80	139	14.5%
Illinois	114	97	100.0%	107	108	33.1%	91	148	3.3%	125	81	17.2%
Indiana	98	92	100.0%	103	96	37.3%	98	70	4.2%	99	80	15.8%
Iowa	103	95	100.0%	112	66	38.4%	115	136	4.6%	101	124	15.2%
Kansas	105	87	100.0%	110	77	37.1%	119	75	4.7%	105	71	15.6%
Kentucky	90	81	100.0%	92	89	36.5%	99	66	4.6%	78	124	13.6%
Louisana	103	82	100.0%	91	118	31.2%	95	81	3.8%	80	35	12.1%
Maine	74	118	100.0%	91	115	43.5%	98	97	5.5%	72	58	15.3%
Maryland	102	104	100.0%	103	79	35.9%	87	84	3.6%	124	192	19.0%
Massachusetts	94	131	100.0%	95	58	35.7%	92	46	4.1%	102	166	16.9%
Michigan	101	105	100.0%	98	94	34.4%	95	153	3.9%	104	104	16.1%
Minnesota	98	115	100.0%	98	86	35.4%	108	89	4.6%	94	217	15.0%
Mississippi	70	97	100.0%	81	136	41.3%	91	93	5.4%	55	71	12.4%
Missouri	94	85	100.0%	104	86	39.3%	100	104	4.4%	92	87	15.4%
Montana	98	96	100.0%	95	41	34.4%	138	90	5.9%	86	137	13.7%
Nebraska	103	86	100.0%	118	71	40.6%	121	84	4.9%	100	50	15.3%
Nevada	151	70	100.0%	216	80	50.6%	134	86	3.7%	122	0	12.7%
New Hampshire	97	80	100.0%	128	36	46.6%	101	99	4.3%	92	11	14.8%
New Jersey	111	99	100.0%	99	97	31.4%	104	124	3.9%	125	5	17.6%
New Mexico	93	88	100.0%	100	120	38.0%	110	107	4.9%	73	67	12.2%
New York	102	152	100.0%	93	138	32.4%	87	87	3.6%	109	226	16.7%
North Carolina	84	88	100.0%	93	93	39.3%	99	87	5.0%	73	138	13.6%
North Dakota	99	94	100.0%	114	86	40.7%	130	104	5.5%	98	103	15.5%
Ohio	102	80	100.0%	99	77	34.4%	102	120	4.2%	103	85	15.9%
Oklahoma	102	71	100.0%	96	81	33.3%	116	122	4.7%	84	71	12.8%
Oregon	98	99	100.0%	110	27	39.7%	116	120	4.9%	96	193	15.4%
Pennsylvania	94	96	100.0%	91	98	34.2%	96	138	4.3%	100	119	16.7%
Rhode Island	86	115	100.0%	93	102	38.3%	108	67	5.3%	92	92	16.8%
South Carolina	77	87	100.0%	86	107	39.8%	95	47	5.2%	67	111	13.7%
South Dakota	91	90	100.0%	114	83	44.5%	122	101	5.6%	75	0	13.0%
Tennessee	82	81	100.0%	92	114	39.3%	98	120	5.0%	80	5	15.2%
Texas	113	68	100.0%	105	86	32.8%	101	136	3.8%	103	0	14.4%
Utah	86	91	100.0%	89	110	36.9%	115	52	5.6%	75	116	13.7%
Vermont	84	121	100.0%	109	70	45.9%	117	125	5.8%	75	155	13.9%
Virginia	93	88	100.0%	92	98	35.0%	97	99	4.3%	102	107	17.2%
Washington	100	101	100.0%	96	172	34.2%	108	82	4.5%	116	0	18.3%
West Virginia	90	85	100.0%	88	142	34.9%	88	101	4.1%	84	78	14.7%
Wisconsin	93	120	100.0%	99	82	37.6%	104	83	4.7%	90	211	15.1%
Wyoming	147	73	100.0%	115	108	27.8%	162	160	4.6%	118	0	12.6%
U. S.			100.0%			35.4%			4.2%			15.7%

	CORPORATION NET INCOME			PROPERTY			DEATH AND GIFT			SEVERANCE		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	54	95	3.4%	73	30	35.3%	38	43	0.5%	89	42	1.5%
Alaska	217	70	7.4%	125	69	33.0%	18	15	0.1%	496	198	4.4%
Arizona	51	141	2.7%	86	112	34.9%	78	32	0.9%	192	0	2.6%
Arkansas	52	158	3.2%	75	50	35.9%	39	29	0.5%	68	62	1.1%
California	99	191	4.4%	119	130	40.4%	138	123	1.3%	48	4	0.6%
Colorado	89	83	4.1%	99	89	35.6%	87	126	0.9%	123	9	1.5%
Connecticut	142	102	6.1%	123	118	40.9%	179	126	1.6%	4	0	0.0%
Delaware	164	59	6.5%	124	43	38.3%	184	113	1.6%	3	0	0.0%
District of Columbia	81	0	3.3%	122	67	38.2%	239	0	2.1%	0	0	0.0%
Florida	55	128	2.7%	89	76	34.3%	169	37	1.8%	61	73	0.8%
Georgia	60	130	3.3%	89	75	37.9%	78	19	0.9%	22	0	0.3%
Hawaii	55	212	2.4%	122	51	42.2%	74	82	0.7%	17	0	0.2%
Idaho	59	189	3.3%	82	82	35.5%	94	72	1.1%	111	7	1.6%
Illinois	135	65	5.7%	119	97	39.1%	124	81	1.1%	39	0	0.4%
Indiana	79	59	3.9%	98	98	37.6%	76	135	0.8%	31	4	0.4%
Iowa	58	124	2.7%	103	106	37.5%	130	119	1.3%	21	0	0.3%
Kansas	95	128	4.4%	99	105	35.4%	109	69	1.1%	151	2	1.8%
Kentucky	91	121	5.0%	82	48	34.6%	65	122	0.8%	346	103	4.9%
Louisiana	172	39	8.1%	94	37	34.3%	59	78	0.6%	800	220	9.8%
Maine	46	132	3.0%	62	155	31.4%	81	150	1.1%	12	0	0.2%
Maryland	57	125	2.7%	101	86	37.4%	127	42	1.3%	13	0	0.2%
Massachusetts	76	194	3.9%	95	188	37.9%	134	118	1.5%	3	0	0.0%
Michigan	97	81	4.7%	106	114	39.6%	71	83	0.7%	47	13	0.6%
Minnesota	87	185	4.3%	101	95	38.7%	79	205	0.8%	97	116	1.2%
Mississippi	53	88	3.7%	66	61	35.5%	41	74	0.6%	57	197	1.0%
Missouri	74	51	3.8%	88	86	35.2%	103	55	1.1%	49	0	0.7%
Montana	63	151	3.1%	99	127	38.1%	134	81	1.4%	259	93	3.4%
Nebraska	59	91	2.8%	95	122	34.8%	134	12	1.3%	23	33	0.3%
Nevada	46	0	1.5%	118	89	29.5%	127	0	0.9%	134	3	1.1%
New Hampshire	53	198	2.6%	79	166	30.6%	97	114	1.0%	6	41	0.1%
New Jersey	105	85	4.6%	123	139	41.4%	119	143	1.1%	6	0	0.1%
New Mexico	84	62	4.3%	77	51	31.0%	60	34	0.7%	652	117	8.9%
New York	157	109	7.5%	104	147	38.6%	111	109	1.1%	7	0	0.1%
North Carolina	67	146	3.9%	83	59	37.3%	65	118	0.8%	10	0	0.2%
North Dakota	46	218	2.3%	89	89	34.0%	74	54	0.8%	96	137	1.2%
Ohio	100	80	4.8%	107	78	39.3%	95	36	1.0%	37	12	0.5%
Oklahoma	188	27	8.9%	97	50	35.8%	68	200	0.7%	294	196	3.7%
Oregon	73	174	3.6%	92	125	35.2%	86	168	0.9%	13	123	0.2%
Pennsylvania	108	151	5.5%	94	72	37.4%	81	198	0.9%	80	0	1.1%
Rhode Island	66	191	3.7%	78	142	34.2%	137	93	1.7%	2	0	0.0%
South Carolina	51	185	3.2%	76	55	37.3%	45	75	0.6%	13	0	0.2%
South Dakota	33	27	1.8%	81	137	33.5%	69	144	0.8%	51	0	0.7%
Tennessee	62	156	3.7%	77	63	35.3%	77	131	1.0%	37	12	0.6%
Texas	185	0	8.0%	105	75	35.2%	90	65	0.8%	452	147	5.1%
Utah	71	68	4.0%	81	78	35.5%	28	169	0.3%	270	24	4.0%
Vermont	42	160	2.4%	68	181	30.5%	90	106	1.1%	26	0	0.4%
Virginia	57	132	3.0%	95	68	38.4%	86	68	1.0%	80	2	1.1%
Washington	67	0	3.3%	103	92	38.7%	81	186	0.8%	14	576	0.2%
West Virginia	80	43	4.3%	79	53	33.3%	59	103	0.7%	567	0	8.0%
Wisconsin	79	136	4.1%	93	121	37.5%	84	185	0.9%	9	16	0.1%
Wyoming	268	0	8.9%	127	92	32.6%	86	73	0.6%	1478	40	12.8%
U. S.			4.9%			37.6%			1.0%			1.3%

Table 3.—Summary measures of capacity, effort, and percent distribution for taxes of State and local governments, by type and by state, 1975, continued

	SALES AND GROSS RECEIPTS			GENERAL SALES OR GROSS RECEIPTS			SELECTIVE SALES & GROSS RECEIPTS			Motor Fuels			Alcoholic Beverages		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	87	122	39.7%	83	113	22.7%	93	133	17.0%	111	107	8.7%	75	283	1.4%
Alaska	113	60	28.0%	125	36	18.6%	95	107	9.4%	95	133	4.0%	171	110	1.8%
Arizona	105	126	40.1%	107	146	24.5%	103	93	15.6%	113	104	7.4%	94	79	1.5%
Arkansas	91	94	41.3%	86	85	23.4%	99	106	17.9%	120	110	9.3%	56	147	1.1%
California	107	111	34.4%	110	129	21.2%	103	81	13.2%	99	90	5.5%	124	48	1.7%
Colorado	109	96	37.1%	113	110	23.0%	104	74	14.1%	107	86	6.2%	125	51	1.8%
Connecticut	93	119	29.2%	95	106	17.8%	91	140	11.4%	88	130	4.7%	118	69	1.6%
Delaware	120	45	34.8%	114	0	19.8%	129	105	15.0%	106	124	5.3%	133	60	1.6%
District of Columbia	125	85	36.8%	124	94	21.9%	127	71	14.9%	69	100	3.5%	340	50	4.3%
Florida	111	108	40.4%	111	95	24.2%	111	127	16.1%	105	106	6.5%	136	159	2.1%
Georgia	98	99	39.2%	94	97	22.7%	103	102	16.6%	121	98	8.3%	101	242	1.7%
Hawaii	109	177	35.4%	131	185	25.6%	75	154	9.8%	65	143	3.6%	114	133	1.6%
Idaho	92	82	37.6%	88	81	21.6%	98	83	16.0%	115	102	8.1%	70	108	1.2%
Illinois	107	108	33.1%	108	110	20.1%	105	106	13.0%	92	93	4.9%	121	60	1.6%
Indiana	103	96	37.3%	106	111	23.0%	99	74	14.3%	111	105	6.9%	66	74	1.0%
Iowa	112	66	38.4%	122	60	25.0%	97	79	13.3%	113	94	6.7%	69	69	1.0%
Kansas	110	77	37.1%	119	73	23.9%	98	85	13.1%	117	90	6.8%	65	110	0.9%
Kentucky	92	89	36.5%	82	98	19.4%	108	79	17.1%	107	119	7.2%	74	60	1.2%
Louisana	91	118	31.2%	87	135	17.9%	98	96	13.3%	101	103	5.9%	89	141	1.3%
Maine	91	115	43.5%	89	107	25.4%	95	126	18.1%	105	116	8.6%	93	219	1.9%
Maryland	103	79	35.9%	102	69	21.3%	105	94	14.5%	92	119	5.5%	131	52	1.9%
Massachusetts	95	58	35.7%	94	34	21.2%	96	93	14.5%	82	97	5.3%	124	93	2.0%
Michigan	98	94	34.4%	95	100	19.9%	103	85	14.5%	99	113	5.9%	92	100	1.4%
Minnesota	98	86	35.4%	101	72	21.8%	94	110	13.6%	102	92	6.3%	108	119	1.7%
Mississippi	81	136	41.3%	77	157	23.6%	87	109	17.7%	107	133	9.4%	72	89	1.6%
Missouri	104	86	39.3%	107	83	24.2%	100	91	15.1%	114	85	7.4%	81	59	1.3%
Montana	95	41	34.4%	91	0	19.7%	102	97	14.7%	124	101	7.7%	99	113	1.5%
Nebraska	118	71	40.6%	130	58	27.0%	99	95	13.7%	114	118	6.8%	89	74	1.3%
Nevada	216	80	50.6%	250	51	35.2%	164	144	15.4%	148	94	6.0%	349	45	3.5%
New Hampshire	128	36	46.6%	111	0	24.3%	154	75	22.3%	98	116	6.1%	277	15	4.3%
New Jersey	99	97	31.4%	96	80	18.3%	103	121	13.1%	93	103	5.1%	111	70	1.5%
New Mexico	100	120	38.0%	96	146	21.9%	107	85	16.2%	135	96	8.8%	86	67	1.4%
New York	93	138	32.4%	93	152	19.4%	93	117	13.0%	61	120	3.7%	116	76	1.7%
North Carolina	93	93	39.3%	85	86	21.6%	105	102	17.7%	107	117	7.7%	77	199	1.4%
North Dakota	114	86	40.7%	126	86	27.1%	95	86	13.6%	113	96	7.0%	109	87	1.7%
Ohio	99	77	34.4%	101	67	21.1%	97	93	13.4%	99	90	5.9%	69	98	1.0%
Oklahoma	96	81	33.3%	91	74	19.0%	104	91	14.3%	126	83	7.5%	78	144	1.1%
Oregon	110	27	39.7%	112	0	24.2%	108	70	15.5%	114	80	7.1%	87	19	1.3%
Pennsylvania	91	98	34.2%	92	85	20.8%	90	118	13.4%	83	118	5.4%	73	121	1.2%
Rhode Island	93	102	38.3%	87	94	21.4%	103	112	16.9%	82	107	5.8%	115	68	2.0%
South Carolina	86	107	39.8%	78	112	21.7%	98	102	18.1%	111	104	8.8%	109	222	2.1%
South Dakota	114	83	44.5%	125	81	29.2%	98	87	15.3%	121	93	8.1%	92	95	1.5%
Tennessee	92	114	39.3%	94	120	24.2%	88	104	15.1%	116	92	8.5%	65	240	1.2%
Texas	105	86	32.8%	104	87	19.5%	106	86	13.3%	129	64	6.9%	71	143	0.9%
Utah	89	110	36.9%	93	128	23.0%	84	79	13.9%	111	93	7.9%	50	74	0.9%
Vermont	109	70	45.9%	106	39	26.6%	115	114	19.3%	106	111	7.6%	163	160	2.9%
Virginia	92	98	35.0%	88	81	20.2%	97	122	14.8%	105	120	6.9%	87	123	1.4%
Washington	96	172	34.2%	102	190	21.7%	88	141	12.5%	99	117	6.0%	100	180	1.5%
West Virginia	88	142	34.9%	81	182	19.1%	100	94	15.8%	97	107	6.6%	74	169	1.2%
Wisconsin	99	82	37.6%	102	80	23.2%	95	86	14.4%	98	89	6.4%	118	72	1.9%
Wyoming	115	108	27.8%	105	143	15.2%	131	66	12.7%	178	78	7.4%	117	26	1.2%
U. S.			35.4%			21.3%			14.1%			6.1%			1.5%

	Tobacco Products			Insurance			Public Utilities			Parimutuels			Amusements		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	85	109	2.7%	93	129	1.5%	82	181	2.4%	32	0	0.2%	37	11	0.0%
Alaska	107	65	1.9%	106	140	0.9%	47	28	0.7%	0	0	0.0%	53	0	0.0%
Arizona	91	106	2.4%	93	93	1.3%	94	62	2.2%	128	73	0.7%	72	0	0.1%
Arkansas	86	144	2.7%	72	118	1.2%	82	36	2.3%	186	89	1.2%	46	0	0.0%
California	97	78	2.2%	101	117	1.2%	98	66	2.0%	137	94	0.6%	203	1	0.1%
Colorado	99	78	2.4%	96	105	1.2%	87	39	1.9%	124	64	0.6%	116	8	0.1%
Connecticut	85	169	1.9%	95	141	1.1%	108	171	2.1%	0	0	0.0%	48	1356	0.0%
Delaware	113	112	2.3%	97	80	1.0%	118	135	2.2%	619	71	2.5%	129	45	0.1%
District of Columbia	138	47	2.8%	121	0	1.3%	157	124	2.9%	0	0	0.0%	221	0	0.1%
Florida	99	135	2.5%	97	80	1.3%	98	185	2.2%	268	111	1.4%	145	41	0.1%
Georgia	94	96	2.6%	93	103	1.3%	97	26	2.4%	0	0	0.0%	67	0	0.1%
Hawaii	69	91	1.6%	77	180	0.9%	97	237	2.0%	0	0	0.0%	147	0	0.1%
Idaho	93	63	2.7%	91	124	1.3%	98	12	2.5%	21	46	0.1%	50	0	0.0%
Illinois	101	104	2.2%	110	54	1.2%	119	193	2.3%	164	104	0.7%	100	48	0.1%
Indiana	125	46	3.2%	69	118	0.9%	99	0	2.3%	0	0	0.0%	51	2	0.0%
Iowa	93	105	2.2%	102	98	1.3%	99	3	2.1%	0	0	0.0%	57	0	0.0%
Kansas	95	89	2.2%	87	122	1.1%	100	35	2.1%	0	0	0.0%	57	0	0.0%
Kentucky	170	23	4.7%	79	216	1.1%	74	5	1.9%	155	60	0.9%	54	30	0.0%
Louisiana	102	86	2.4%	87	132	1.1%	94	46	2.0%	114	72	0.5%	62	19	0.0%
Maine	107	127	3.6%	76	134	1.3%	76	86	2.3%	50	82	0.3%	46	0	0.0%
Maryland	112	51	2.7%	94	112	1.2%	105	119	2.3%	171	80	0.8%	82	30	0.1%
Massachusetts	97	127	2.6%	106	146	1.4%	100	0	2.4%	150	127	0.8%	94	231	0.1%
Michigan	105	89	2.6%	119	69	1.5%	113	15	2.5%	101	95	0.5%	89	2	0.1%
Minnesota	86	147	2.2%	103	104	1.3%	90	129	2.0%	0	0	0.0%	80	1	0.1%
Mississippi	89	88	3.2%	71	155	1.3%	70	21	2.2%	0	0	0.0%	27	323	0.0%
Missouri	105	94	2.8%	107	86	1.5%	90	137	2.1%	0	0	0.0%	87	0	0.1%
Montana	94	97	2.4%	80	169	1.0%	85	32	1.9%	14	0	0.1%	49	0	0.0%
Nebraska	88	100	2.1%	103	92	1.3%	64	22	1.4%	162	58	0.8%	77	86	0.1%
Nevada	153	78	2.5%	86	131	0.7%	138	40	2.0%	50	27	0.2%	1094	2166	0.5%
New Hampshire	206	90	5.2%	100	94	1.3%	94	14	2.1%	618	91	3.1%	100	0	0.1%
New Jersey	94	152	2.1%	118	69	1.4%	117	206	2.3%	149	99	0.7%	81	1	0.1%
New Mexico	78	95	2.1%	76	139	1.0%	83	38	2.0%	160	30	0.8%	65	19	0.1%
New York	96	136	2.3%	141	76	1.8%	107	148	2.3%	212	146	1.0%	185	7	0.1%
North Carolina	172	14	5.1%	81	131	1.2%	83	173	2.2%	0	0	0.0%	54	0	0.0%
North Dakota	91	89	2.3%	74	126	1.0%	75	18	1.7%	0	0	0.0%	44	0	0.0%
Ohio	94	118	2.3%	98	89	1.2%	116	83	2.5%	74	85	0.4%	85	0	0.1%
Oklahoma	102	101	2.5%	86	175	1.1%	97	37	2.1%	0	0	0.0%	48	0	0.0%
Oregon	118	73	3.0%	134	100	1.8%	85	41	1.9%	77	65	0.4%	64	0	0.0%
Pennsylvania	88	144	2.3%	92	98	1.3%	114	117	2.7%	112	67	0.6%	58	2	0.0%
Rhode Island	120	105	3.5%	103	95	1.5%	99	179	2.6%	253	109	1.5%	57	90	0.0%
South Carolina	99	50	3.2%	78	124	1.3%	90	40	2.6%	0	0	0.0%	44	615	0.0%
South Dakota	88	94	2.4%	75	145	1.1%	66	1	1.6%	100	91	0.5%	69	0	0.1%
Tennessee	89	107	2.7%	88	118	1.4%	46	47	1.2%	0	0	0.0%	71	17	0.1%
Texas	88	152	1.9%	96	101	1.1%	117	67	2.3%	0	0	0.0%	67	143	0.0%
Utah	57	65	1.6%	79	111	1.2%	83	27	2.2%	0	0	0.0%	87	0	0.1%
Vermont	119	98	3.5%	114	81	1.7%	77	146	2.1%	228	74	1.3%	136	0	0.1%
Virginia	116	32	3.1%	83	134	1.1%	94	244	2.3%	0	0	0.0%	53	5	0.0%
Washington	75	133	1.9%	90	86	1.2%	68	267	1.5%	65	64	0.3%	73	2	0.1%
West Virginia	94	93	2.6%	71	150	1.0%	106	17	2.6%	290	77	1.6%	68	0	0.1%
Wisconsin	87	127	2.3%	102	69	1.4%	97	62	2.3%	0	0	0.0%	63	1	0.0%
Wyoming	118	61	2.0%	68	145	0.6%	93	14	1.4%	3	94	0.0%	62	0	0.0%
U. S.			2.5%			1.3%			2.2%			0.5%			0.1%

Table 3.—Summary measures of capacity, effort, and percent distribution for taxes of State and local governments, by type of tax & by State, 1975, continued

	LICENSES			Motor Vehicles			Motor Vehicle Operators			Corporations in General			Alcoholic Beverages			Hunting and Fishing Licences		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	100	83	5.4%	111	55	4.1%	88	97	0.2%	66	247	0.6%	40	246	0.1%	123	78	0.3%
Alaska	111	134	3.2%	97	145	2.0%	94	97	0.1%	103	32	0.5%	234	143	0.2%	277	223	0.4%
Arizona	104	76	4.7%	105	83	3.3%	98	142	0.2%	90	13	0.7%	120	76	0.1%	131	102	0.3%
Arkansas	101	85	5.4%	97	96	3.6%	102	145	0.3%	78	25	0.8%	39	120	0.1%	248	71	0.7%
California	99	69	3.7%	105	80	2.7%	105	50	0.2%	83	3	0.6%	94	112	0.1%	69	113	0.1%
Colorado	123	64	4.9%	121	64	3.4%	109	47	0.2%	120	13	0.9%	123	77	0.1%	170	197	0.4%
Connecticut	105	69	3.9%	101	77	2.6%	99	221	0.2%	136	5	0.9%	134	166	0.1%	46	54	0.1%
Delaware	103	455	3.5%	97	156	2.3%	106	113	0.2%	143	1360	0.9%	114	85	0.1%	36	100	0.1%
District of Columbia	79	88	2.7%	56	180	1.3%	77	0	0.1%	185	0	1.2%	122	0	0.1%	0	0	0.0%
Florida	108	100	4.6%	104	127	3.1%	112	156	0.2%	143	7	1.1%	60	333	0.1%	70	69	0.2%
Georgia	99	43	4.7%	104	42	3.4%	101	82	0.2%	85	20	0.7%	43	43	0.1%	100	81	0.2%
Hawaii	93	64	3.6%	85	97	2.3%	98	0	0.2%	135	7	0.9%	142	0	0.1%	11	104	0.0%
Idaho	131	97	6.3%	126	103	4.2%	106	149	0.3%	102	26	0.9%	97	105	0.1%	350	123	0.9%
Illinois	91	148	3.3%	91	189	2.3%	94	107	0.2%	89	53	0.6%	153	9	0.1%	59	64	0.1%
Indiana	98	70	4.2%	100	84	3.0%	103	0	0.2%	81	9	0.6%	100	222	0.1%	109	53	0.2%
Iowa	115	136	4.6%	117	167	3.3%	108	154	0.2%	97	7	0.7%	128	185	0.1%	149	79	0.3%
Kansas	119	75	4.7%	127	83	3.5%	120	74	0.2%	92	38	0.7%	77	39	0.1%	125	69	0.3%
Kentucky	99	66	4.6%	106	66	3.4%	93	54	0.2%	72	60	0.6%	48	80	0.1%	126	85	0.3%
Louisiana	95	81	3.8%	92	49	2.6%	92	113	0.2%	95	214	0.7%	169	31	0.2%	95	43	0.2%
Maine	98	97	5.5%	98	96	3.8%	97	144	0.3%	66	27	0.7%	74	203	0.1%	219	137	0.6%
Maryland	87	84	3.6%	95	97	2.7%	97	91	0.2%	67	16	0.5%	89	8	0.1%	38	156	0.1%
Massachusetts	92	46	4.1%	86	52	2.6%	100	141	0.2%	130	10	1.0%	104	12	0.1%	28	134	0.1%
Michigan	95	153	3.9%	98	99	2.8%	107	86	0.2%	77	475	0.6%	105	100	0.1%	114	98	0.2%
Minnesota	108	89	4.6%	103	116	3.0%	101	73	0.2%	99	4	0.8%	73	17	0.1%	228	77	0.5%
Mississippi	91	93	5.4%	94	73	3.9%	102	103	0.3%	64	194	0.7%	34	310	0.1%	157	77	0.5%
Missouri	100	104	4.4%	97	113	3.0%	102	76	0.2%	99	83	0.8%	109	40	0.1%	136	115	0.3%
Montana	138	90	5.9%	129	89	3.8%	113	131	0.2%	119	5	0.9%	180	130	0.2%	321	181	0.7%
Nebraska	121	84	4.9%	122	102	3.4%	113	67	0.2%	111	21	0.8%	141	9	0.1%	145	98	0.3%
Nevada	134	86	3.7%	124	109	2.4%	116	81	0.2%	131	19	0.7%	364	1	0.3%	188	130	0.3%
New Hampshire	101	99	4.3%	95	115	2.8%	108	143	0.2%	118	25	0.9%	73	118	0.1%	130	139	0.3%
New Jersey	104	124	3.9%	90	117	2.3%	97	201	0.2%	178	135	1.2%	136	27	0.1%	27	141	0.1%
New Mexico	110	107	4.9%	115	116	3.6%	105	82	0.2%	80	56	0.7%	105	38	0.1%	149	153	0.3%
New York	87	87	3.6%	67	135	1.9%	80	83	0.2%	170	3	1.3%	131	201	0.1%	46	86	0.1%
North Carolina	99	87	5.0%	108	76	3.7%	99	73	0.2%	85	144	0.8%	5	244	0.0%	82	78	0.2%
North Dakota	130	104	5.5%	138	125	4.0%	96	82	0.2%	93	6	0.7%	144	31	0.2%	187	101	0.4%
Ohio	102	120	4.2%	108	100	3.0%	115	77	0.2%	83	247	0.6%	134	125	0.1%	69	72	0.1%
Oklahoma	116	122	4.7%	125	131	3.5%	104	164	0.2%	89	83	0.7%	26	211	0.0%	157	73	0.3%
Oregon	116	120	4.9%	114	142	3.3%	111	156	0.2%	106	15	0.8%	47	124	0.1%	222	130	0.5%
Pennsylvania	96	138	4.3%	104	81	3.2%	95	109	0.2%	62	534	0.5%	145	73	0.2%	87	148	0.2%
Rhode Island	108	67	5.3%	97	78	3.3%	93	242	0.2%	169	24	1.5%	167	9	0.2%	23	71	0.1%
South Carolina	95	47	5.2%	101	46	3.8%	91	21	0.2%	78	30	0.8%	62	180	0.1%	102	84	0.3%
South Dakota	122	101	5.6%	122	116	3.9%	101	75	0.2%	89	7	0.7%	163	90	0.2%	248	137	0.6%
Tennessee	98	120	5.0%	105	111	3.7%	96	104	0.2%	69	221	0.6%	20	74	0.0%	156	56	0.4%
Texas	101	136	3.8%	110	100	2.8%	101	111	0.2%	79	351	0.5%	50	169	0.0%	98	75	0.2%
Utah	115	52	5.6%	112	55	3.8%	99	77	0.2%	103	0	0.9%	24	41	0.0%	261	104	0.7%
Vermont	117	125	5.8%	97	174	3.3%	108	149	0.3%	129	4	1.2%	217	41	0.3%	293	114	0.8%
Virginia	97	99	4.3%	105	110	3.2%	99	143	0.2%	82	24	0.7%	18	212	0.0%	84	108	0.2%
Washington	108	82	4.5%	114	81	3.3%	100	155	0.2%	95	20	0.7%	48	240	0.1%	122	174	0.3%
West Virginia	88	101	4.1%	86	113	2.8%	115	69	0.3%	74	29	0.6%	55	393	0.1%	146	98	0.4%
Wisconsin	104	83	4.7%	91	106	2.8%	97	132	0.2%	100	7	0.8%	260	1	0.3%	230	106	0.5%
Wyoming	162	160	4.6%	142	186	2.8%	122	50	0.2%	142	9	0.7%	185	2	0.1%	526	262	0.8%
U.S.			4.2%			2.9%			0.2%			0.8%			0.1%			0.2%

	PROPERTY			Residential Property (Nonfarm)			Commercial and Industrial			Farm Real Estate			Public Utilities		
	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.	Cap.	Eff.	Dist.
Alabama	73	30	35.3%	67	30	15.0%	73	31	13.6%	75	20	2.0%	101	33	4.6%
Alaska	125	69	33.0%	105	67	12.9%	188	69	19.1%	12	139	0.2%	36	73	0.9%
Arizona	86	112	34.9%	83	114	15.6%	78	118	12.2%	128	59	2.9%	111	125	4.3%
Arkansas	75	50	35.9%	65	48	14.5%	65	49	12.0%	180	55	4.8%	101	52	4.6%
California	119	130	40.4%	143	126	22.6%	106	130	13.9%	64	189	1.2%	80	138	2.6%
Colorado	99	89	35.6%	97	89	16.2%	93	92	12.8%	166	74	3.3%	92	98	3.2%
Connecticut	123	118	40.9%	153	116	23.6%	108	120	13.8%	15	134	0.3%	100	127	3.2%
Delaware	124	43	38.3%	111	42	16.0%	147	44	17.5%	64	24	1.1%	127	46	3.8%
District of Columbia	122	67	38.2%	139	55	20.2%	124	68	14.9%	0	0	0.0%	103	72	3.1%
Florida	89	76	34.3%	99	74	17.7%	78	77	11.5%	67	89	1.4%	99	81	3.7%
Georgia	89	75	37.9%	87	73	17.3%	85	76	14.0%	84	76	2.0%	114	81	4.6%
Hawaii	122	51	42.2%	156	49	25.1%	99	51	13.2%	74	71	1.4%	77	54	2.5%
Idaho	82	82	35.5%	56	81	11.3%	73	84	12.2%	366	76	8.8%	77	89	3.2%
Illinois	119	97	39.1%	113	93	17.3%	125	96	15.8%	134	135	2.4%	115	101	3.6%
Indiana	98	98	37.6%	81	96	14.5%	114	100	16.8%	138	89	3.0%	89	106	3.3%
Iowa	103	106	37.5%	77	101	13.0%	75	104	10.5%	509	112	10.3%	107	111	3.7%
Kansas	99	105	35.4%	71	103	11.8%	80	107	11.0%	383	100	7.6%	144	113	4.9%
Kentucky	82	48	34.6%	72	45	14.0%	78	47	12.6%	114	60	2.6%	135	50	5.4%
Louisiana	94	37	34.3%	78	36	13.2%	105	37	14.7%	76	38	1.5%	142	40	4.9%
Maine	62	155	81.4%	61	151	14.4%	64	156	12.5%	31	152	0.9%	73	165	3.5%
Maryland	101	86	37.4%	132	85	22.7%	75	88	10.6%	43	77	0.9%	91	93	3.2%
Massachusetts	95	188	37.9%	110	184	20.5%	91	191	14.0%	6	234	0.1%	85	202	3.2%
Michigan	106	114	39.6%	106	109	18.3%	118	113	17.0%	41	210	0.8%	98	120	3.5%
Minnesota	101	95	38.7%	102	90	18.1%	92	93	13.6%	186	118	3.9%	87	99	3.2%
Mississippi	66	61	35.5%	55	62	13.7%	58	64	12.1%	145	43	4.3%	105	68	5.4%
Missouri	88	86	35.2%	80	85	14.8%	87	88	13.5%	153	78	3.4%	93	93	3.6%
Montana	99	127	38.1%	57	149	10.2%	77	154	11.3%	583	72	12.4%	115	163	4.2%
Nebraska	95	122	34.8%	68	119	11.6%	73	123	10.3%	522	124	10.6%	66	130	2.3%
Nevada	118	89	29.5%	132	89	15.3%	100	92	9.5%	99	41	1.4%	136	98	3.2%
New Hampshire	79	166	30.6%	90	162	16.1%	72	168	10.7%	23	139	0.5%	90	178	3.3%
New Jersey	123	139	41.4%	141	136	22.2%	121	141	15.7%	15	127	0.3%	101	149	3.3%
New Mexico	77	51	31.0%	56	54	10.5%	68	56	10.5%	208	25	4.6%	140	60	5.4%
New York	104	147	38.6%	113	143	19.4%	114	148	16.1%	17	238	0.3%	78	156	2.7%
North Carolina	83	59	37.3%	74	57	15.5%	87	59	15.0%	78	58	1.9%	114	63	4.9%
North Dakota	89	89	34.0%	54	88	9.6%	34	91	5.0%	787	87	16.6%	76	96	2.7%
Ohio	107	78	39.3%	101	75	17.3%	117	78	16.5%	63	110	1.3%	120	83	4.2%
Oklahoma	97	50	35.8%	77	48	13.1%	93	49	13.2%	230	54	4.7%	139	52	4.9%
Oregon	92	125	35.2%	93	122	16.7%	92	126	13.6%	126	132	2.7%	61	134	2.2%
Pennsylvania	94	72	37.4%	80	69	14.7%	114	71	17.5%	32	117	0.7%	115	76	4.4%
Rhode Island	78	142	34.2%	96	140	19.4%	74	145	12.5%	7	152	0.2%	50	153	2.1%
South Carolina	76	55	37.3%	71	53	16.1%	76	55	14.4%	64	54	1.7%	109	58	5.1%
South Dakota	81	137	33.5%	48	148	9.3%	48	153	7.7%	599	116	13.8%	68	162	2.7%
Tennessee	77	63	35.3%	76	61	16.1%	85	63	14.9%	93	62	2.3%	45	67	1.9%
Texas	105	75	35.2%	81	75	12.6%	117	77	14.9%	171	55	3.2%	140	82	4.5%
Utah	81	78	35.5%	77	76	15.7%	83	78	14.0%	104	87	2.5%	77	83	3.2%
Vermont	68	181	30.5%	69	178	14.2%	67	184	11.4%	97	167	2.4%	58	195	2.5%
Virginia	95	68	38.4%	110	67	20.6%	82	69	12.6%	66	62	1.5%	96	74	3.7%
Washington	103	92	38.7%	120	91	21.0%	94	94	13.6%	102	86	2.1%	54	100	2.0%
West Virginia	79	53	33.3%	67	52	13.0%	90	53	14.5%	38	33	0.9%	122	57	4.9%
Wisconsin	93	121	37.5%	91	113	17.1%	92	117	14.3%	103	214	2.3%	96	123	3.7%
Wyoming	127	92	32.6%	59	99	7.0%	143	103	14.1%	471	48	6.7%	193	109	4.7%
U.S.			37.6%			17.5%			14.4%			2.1%			3.6%

Table 4.—Measures of relative tax capacity for the various tax categories, 1975

Tax Category	Relative State-Local Tax Capacity (Potential Tax Revenue at U.S. Average Rates). Average Tax Capacity for U.S. equals 100. Highest State	Lowest State	90th - 10th Percentile Index	Range
ALL TAXES	151 (Nev)	70 (Miss)	114-82	1.4 to 1
A. SALES AND GROSS RECEIPTS TAXES	216 (Nev)	81 (Miss)	115-91	1.3 to 1
1. General Sales or Gross Receipts Taxes	250 (Nev)	77 (Miss)	125-85	1.5 to 1
2. Selective Sales and Gross Receipts Taxes	164 (Nev)	75 (Hawaii)	115-90	1.3 to 1
a. Motor Fuels	178 (Wyo)	61 (N.Y.)	124-83	1.5 to 1
b. Alcoholic Beverages	349 (Nev)	50 (Utah)	136-69	2.0 to 1
c. Tobacco Products	206 (N.H.)	57 (Utah)	125-85	1.5 to 1
d. Insurance	141 (N.Y.)	68 (Wyo)	114-74	1.5 to 1
e. Public Utilities	157 (D.C.)	46 (Tenn)	117-70	1.7 to 1
f. Parimutuels	619 (Del)	0 (20 States)	229- 0	xxx
g. Amusements	1,094 (Nev)	27 (Miss)	145-46	3.2 to 1
B. LICENSES	162 (Wyo)	79 (D.C.)	123-91	1.4 to 1
1. Motor Vehicles	142 (Wyo)	56 (D.C.)	125-90	1.4 to 1
2. Motor Vehicle Operators	122 (Wyo)	77 (D.C.)	113-93	1.2 to 1
3. Corporations in General	185 (D.C.)	62 (Pa)	143-69	2.1 to 1
4. Alcoholic Beverages	364 (Nev)	5 (N.C.)	180-34	5.3 to 1
5. Hunting and Fishing Licenses	526 (Wyo)	0 (D.C.)	261-36	7.3 to 1
C. INDIVIDUAL INCOME TAXES	217 (Alaska)	55 (Miss)	124-73	1.7 to 1
D. CORPORATION NET INCOME TAXES	268 (Wyo)	33 (S.Dak)	164-51	3.2 to 1
E. PROPERTY TAXES	127 (Wyo)	62 (Maine)	122-76	1.6 to 1
1. Residential Property (Nonfarm)	156 (Hawaii)	48 (S. Dak)	132-57	2.3 to 1
2. Commercial and Industrial	188 (Alaska)	34 (N. Dak)	121-67	1.8 to 1
3. Farm Real Estate	787 (N. Dak)	0 (D.C.)	471-15	31.4 to 1
4. Public Utilities	193 (Wyo)	36 (Alaska)	139-66	2.1 to 1
F. DEATH AND GIFT TAXES	239 (D.C.)	18 (Alaska)	137-45	3.0 to 1
G. SEVERANCE TAXES	1,478 (Wyo)	0 (D.C.)	452- 6	75.3 to 1

Table 5.—Measures of relative tax effort for the various tax categories, 1975

Tax Category	Relative State-Local Tax Effort (Actual Tax Revenue Collected as a Percent of Potential Tax Revenue at U.S. Average Rates). Average Tax Effort for U.S. Equals 100.			
	Highest State	Lowest State	90th - 10th Percentile Index	Range
ALL TAXES	152 (N.Y.)	68 (Tex)	120-79	1.5 to 1
A. SALES AND GROSS RECEIPTS TAXES	177 (Hawaii)	28 (Oreg)	126-60	2.1 to 1
1. General Sales or Gross Receipts Taxes	190 (Wash)	0 (4 States)	146-36	4.1 to 1
2. Selective Sales and Gross Receipts Taxes	154 (Hawaii)	66 (Wyo)	127-75	1.7 to 1
a. Motor Fuels	143 (Hawaii)	64 (Tex)	120-86	1.4 to 1
b. Alcoholic Beverages	283 (Ala)	15 (N.H.)	199-52	3.8 to 1
c. Tobacco Products	169 (Conn)	14 (N.C.)	144-50	2.9 to 1
d. Insurance	216 (Ky)	0 (D.C.)	150-76	2.0 to 1
e. Public Utilities	267 (Wash)	0 (2 States)	185-12	15.4 to 1
f. Parimutuels	146 (N.Y.)	0 (22 States)	99- 0	xxx
g. Amusements	2,165 (Nev)	0 (23 States)	143- 0	xxx
B. LICENSES	455 (Del)	43 (Ga)	136-64	2.1 to 1
1. Motor Vehicles	189 (Illinois)	42 (Ga)	156-55	2.8 to 1
2. Motor Vehicle Operators	242 (R.I.)	0 (3 States)	156-50	3.1 to 1
3. Corporations in General	1,360 (Del)	0 (2 States)	247- 4	61.8 to 1
4. Alcoholic Beverages	393 (W.Va)	0 (2 States)	237- 8	29.6 to 1
5. Hunting and Fishing Licenses	262 (Wyo)	0 (D.C.)	156-64	2.4 to 1
C. INDIVIDUAL INCOME TAXES	226 (N.Y.)	0 (6 States)	192- 0	xxx
D. CORPORATION NET INCOME TAXES	218 (N.Dak)	0 (5 States)	189-27	7.0 to 1
E. PROPERTY TAXES	188 (Mass.)	30 (Ala)	142-50	2.8 to 1
1. Residential Property (Nonfarm)	184 (Mass.)	30 (Ala)	148-48	3.1 to 1
2. Commercial and Industrial	191 (Mass.)	31 (Ala)	153-49	3.1 to 1
3. Farm Real Estate	238 (N.Y.)	0 (D.C.)	167-38	4.4 to 1
4. Public Utilities	202 (Mass.)	33 (Ala)	162-52	3.1 to 1
F. DEATH AND GIFT TAXES	205 (Minn)	0 (2 States)	169-29	5.8 to 1
G. SEVERANCE TAXES	576 (Wash)	0 (21 States)	147- 0	xxx

Table 6.—Proportions of State-local tax capacity for the various tax categories, 1975

Tax Category	Percent of Total Tax Capacity				
	U.S. Average	Highest State	Lowest State	90th - 10th Percent	Percentile Range
A. SALES AND GROSS RECEIPTS TAXES	35.4	50.6 (Nev)	27.8 (Wyo)	41.3–32.4	1.3 to 1
1. General Sales or Gross Receipts Taxes	21.3	35.2 (Nev)	15.2 (Wyo)	25.6–19.0	1.3 to 1
2. Selective Sales and Gross Receipts Taxes	14.1	22.3 (N.H.)	9.4 (Alaska)	17.7–13.0	1.4 to 1
a. Motor Fuels	6.1	9.4 (Miss)	3.5 (D.C.)	8.6– 4.9	1.8 to 1
b. Alcoholic Beverages	1.5	4.3 (N.H.)	0.9 (Utah)	2.1– 1.0	2.1 to 1
c. Tobacco Products	2.5	5.2 (N.H.)	1.6 (Hawaii)	3.5– 1.9	1.8 to 1
d. Insurance	1.3	1.8 (N.Y.)	0.6 (Wyo)	1.5– 1.0	1.5 to 1
e. Public Utilities	2.2	2.9 (D.C.)	0.7 (Alaska)	2.5– 1.6	1.6 to 1
f. Parimutuels	0.5	3.1 (N.H.)	0.0 (20 States)	1.3– 0.0	XXXX
g. Amusements	0.1	0.5 (Nev)	0.0 (Alaska)	0.1– 0.0	XXXX
B. LICENSES	4.2	6.3 (Idaho)	2.7 (D.C.)	5.5– 3.6	1.5 to 1
1. Motor Vehicles	2.9	4.2 (Idaho)	1.3 (D.C.)	3.8– 2.3	1.7 to 1
2. Motor Vehicle Operators	0.2	0.3 (Miss)	0.1 (D.C.)	0.3– 0.2	1.5 to 1
3. Corporations in General	0.8	1.5 (R.I.)	0.5 (Pa)	1.1– 0.6	1.8 to 1
4. Alcoholic Beverages	0.1	0.3 (Wis)	0.0 (N.C.)	0.2– 0.1	2.0 to 1
5. Hunting and Fishing Licenses	0.2	0.9 (Idaho)	0.0 (D.C.)	0.7– 0.1	7.0 to 1
C. INDIVIDUAL INCOME TAXES	15.7	23.8 (Alaska)	12.1 (La)	17.2–12.7	1.4 to 1
D. CORPORATION NET INCOME TAXES	4.9	8.9 (Okla)	1.5 (Nev)	7.4– 2.7	2.7 to 1
E. PROPERTY TAXES	37.6	42.2 (Hawaii)	29.5 (Nev)	39.3–32.6	1.2 to 1
1. Residential Property (Nonfarm)	17.5	25.1 (Hawaii)	7.0 (Wyo)	21.0–11.3	1.9 to 1
2. Commercial and Industrial	14.4	19.1 (Alaska)	5.0 (N.D.)	16.5–10.5	1.6 to 1
3. Farm Real Estate	2.1	16.6 (N.D.)	0.0 (D.C.)	8.8– 0.3	29.3 to 1
4. Public Utilities	3.6	5.4 (Miss)	0.9 (Alaska)	4.9– 2.3	2.1 to 1
F. DEATH AND GIFT TAXES	1.0	2.1 (D.C.)	0.1 (Alaska)	1.5– 0.6	2.5 to 1
G. SEVERANCE TAXES	1.3	12.8 (Wyo)	0.0 (D.C.)	4.9– 0.1	49.0 to 1

Special Note

With regard to comparisons of State high-low and percentile positions with respect to the U.S. *"average"* in tables 4, 5, and 6, an alternative procedure may be preferred for certain uses. The U.S. average tax capacity and tax effort indexes of 100 and the average proportions of capacity for the various taxes are based on the *totality* of State-local taxes and U.S. population, i.e., the U.S. is considered as a whole. This population weighted average reflects prevailing tax conditions as they affect most *people*. An alternative is to determine a U.S. average based on the values of capacity, effort, and tax proportions for each of the 50 States. An average so calculated ignores differences in the populations of large and small States so that the capabilities and strategies of California and Wyoming for example receive equal attention in determining what is "average". Such an average emphasizes the independence of each State-local system and the equal importance of each system's decisions regarding taxing policy and practice. It is perfectly proper and may be preferable to use this "State-equally-weighted" average as a central position of State and local *government action.*

On the next page is a table showing comparisons of measures calculated by both methods for tax capacity, tax effort, and proportions of capacity for the various tax categories.

Where the U.S. average based on States having equal weight is greater than the average weighted by population, the smaller size States have very high index values. When the States-equally-weighted average is less than the population weighted average, the smaller size States have very low index values. This relationship permits us to recognize that the relative tax bases or capacities for certain sparsely populated States, e.g., Wyoming, Montana, and Idaho, is very high for farm land, minerals, and hunting and fishing opportunities. It also reveals that the low population States of North Dakota, South Dakota, and Vermont have far below average capacities for corporate income, residential and commercial property, insurance (except Vermont) and public utilities sales, and death and gift taxes. In terms of tax effort, small population States such as South Dakota and Idaho are above average in taxing insurance premiums, and far below average in taxing public utilities and residential property. Of course the State-equally-weighted average tax effort index for parimutuels and severance taxes is low because this tax is not imposed in nearly half the States.

SPECIAL NOTE TABLE: Comparisons of tax measures calculated on population and States—equally weighted basis

	CAPACITY		EFFORT		PROPORTION OF TOTAL CAPACITY	
	Average, Population Weighted	Average, States Equally Weighted	Average, Population Weighted	Average, States Equally Weighted	Average, Population Weighted	Average, States Equally Weighted
ALL TAXES	100	99.3	100	94.5	100.0	100.0
SALES AND GROSS RECEIPTS TAXES	100	103.5	100	95.1	35.4	37.2
General Sales or Gross Receipts Taxes	100	104.1	100	92.2	21.3	22.3
Selective Sales and Gross Receipts Taxes	100	102.8	100	99.8	14.1	14.8
Motor Fuels	100	106.4	100	103.9	6.1	6.7
Alcoholic Beverages	100	110.3	100	107.5	1.5	1.6
Tobacco Products	100	103.3	100	95.5	2.5	2.6
Insurance	100	93.3	100	113.8	1.3	1.2
Public Utilities	100	93.9	100	81.8	2.2	2.1
Parimutuels	100	97.7	100	46.0	0.5	0.5
Amusements	100	99.5	100	104.0	0.1	0.1
LICENSES	100	106.2	100	102.2	4.2	4.5
Motor Vehicles	100	104.6	100	104.0	2.9	3.1
Motor Vehicle Operators	100	101.7	100	103.8	0.2	0.2
Corporations in General	100	102.6	100	97.5	0.8	0.8
Alcoholic Beverages	100	108.3	100	108.8	0.1	0.1
Hunting and Fishing Licenses	100	143.3	100	106.3	0.2	0.3
INDIVIDUAL INCOME TAXES	100	97.3	100	95.8	15.7	15.2
CORPORATION NET INCOME TAXES	100	88.4	100	108.5	4.9	4.2
PROPERTY TAXES	100	95.4	100	92.4	37.6	36.1
Residential Property (Nonfarm)	100	90.2	100	91.7	17.5	15.9
Commercial and Industrial	100	92.1	100	94.9	14.4	13.3
Farm Real Estate	100	155.9	100	96.3	2.1	3.3
Public Utilities	100	98.8	100	100.6	3.6	3.6
DEATH AND GIFT TAXES	100	94.0	100	94.4	1.0	1.0
SEVERANCE TAXES	100	147.4	100	51.4	1.3	1.8

Trends

Values of tax capacity and effort for the 15-year period 1960-75 and trends for 1967-1975 are presented in tables 7 and 8. Trends are shown graphically in figure 1 by small directional arrows; a horizontal arrow pointed to the right indicates increasing capacity; a vertical arrow pointed downward, decreasing effort; an oblique arrow pointed upward and to the left, increasing effort and decreasing capacity.

Because of changes in computation procedures, the six measures of relative tax capacity and effort covering the period 1960 through 1975 are not strictly comparable. Factors other than the magnitude of change were therefore considered in trend identification. For purposes of identifying trends, changes in State capacity and effort of about 10 percent or more for the 1967-75 period were used. This initial trend identification was then further analyzed to detect uniformity or steadiness of change in index values as opposed to a more volatile pattern which might indicate a problem in measurement. The presence of a similar trend in the earlier 1960-67 period was also considered a positive trend identifier. Application of these analyses identified 16 States as having significant trends in tax capacity and 15 States having significant trends in tax effort. Five States experienced trends in both capacity and effort.

Tax Capacity. The most striking revelation in the trend analysis is the continuing long-term convergence of the States in per capita tax capacity toward the national average. For six States (Calif, Nebr, Nev, N.H., N.Y., and Wash) with both above average capacity in 1967 and a tax capacity trend, all had lower capacities (yet still above or near the national average) in 1975. For the 10 States with below average capacity in 1967 and a definite trend in tax capacity, each had higher capacity by 1975. Only three of these States passed the national average (Alaska, Louisiana, and Texas), the others remaining below.

The convergence in capacity is further demonstrated in a comparison of the capacity index for States at the 10th and 90th percentile positions in 1967 and 1975. In 1967 the capacity index range was 78 to 117, an average variance of ±19.5 percent. In 1975 the range was 82 to 114, an average variance of ±16.0 percent. Thus the gap between the "rich" and "poor" States continues to narrow at a gradually slowing pace. This convergence stems more from the greater economic growth of poorer States than economic decline of wealthy States.

Trends in tax capacity have perhaps greatest relevance to policy makers in States with either high or low capacity. Five States with a 1975 tax capacity index which exceeds or falls below the national average by 15 percent or more, and the trend in their capacity measures (table 7) are shown below. No State showed both low capacity and falling tax capacity trend.

States with currently high and rising capacity	
Alaska	143
States with currently low and rising capacity	
Mississippi	70
South Carolina	77
Alabama	78
States with currently high and falling capacity	
Nevada	151

Table 7.—Trends in State-local government relative tax capacity, by State, 1960-1975

	1960	1962	1967	1969	1972	1975	1967–1975 Trend
United States	**100**	**100**	**100**	**100**	**100**	**100**	
Alabama	66	68	70	70	76	78	+
Alaska	69	88	99	104	131	143	+
Arizona	99	101	95	99	107	93	
Arkansas	69	76	77	77	81	78	
California	126	128	124	122	112	110	–
Colorado	114	104	104	103	106	104	
Connecticut	112	111	117	117	112	113	
Delaware	112	128	123	120	122	122	
Dist. of Columbia	126	138	121	120	126	120	
Florida	101	105	104	109	112	98	
Georgia	69	75	80	81	93	88	+
Hawaii	76	90	99	99	116	109	
Idaho	108	93	91	88	88	87	
Illinois	116	116	114	112	110	114	
Indiana	101	95	99	97	97	98	
Iowa	114	96	104	100	99	103	
Kansas	113	103	105	105	101	105	
Kentucky	74	76	80	81	84	90	+
Louisiana	88	84	94	94	93	103	+
Maine	78	79	81	82	84	74	
Maryland	93	98	101	103	101	102	
Massachusetts	96	98	98	99	98	94	
Michigan	99	101	104	105	100	101	
Minnesota	103	95	95	95	97	98	
Mississippi	57	61	64	65	71	70	+

	1960	1962	1967	1969	1972	1975	1967–1975 Trend
Missouri	99	96	97	97	96	94	
Montana	129	107	105	101	106	98	
Nebraska	119	109	110	108	106	103	–
Nevada	146	155	171	173	156	151	–
New Hampshire	98	99	110	109	115	97	–
New Jersey	105	111	107	106	112	111	
New Mexico	102	98	94	92	92	93	
New York	105	119	108	108	106	102	–
North Carolina	72	74	78	80	87	84	
North Dakota	108	88	92	91	86	99	
Ohio	103	101	100	100	96	102	
Oklahoma	84	98	102	102	98	102	
Oregon	103	105	106	104	106	98	
Pennsylvania	91	91	91	91	95	94	
Rhode Island	87	90	91	92	88	86	
South Carolina	60	64	64	66	74	77	+
South Dakota	107	90	91	90	89	91	
Tennessee	71	73	78	78	84	82	
Texas	120	94	98	101	99	113	+
Utah	101	95	87	84	83	86	
Vermont	85	81	88	88	102	84	
Virginia	81	86	86	87	92	93	+
Washington	102	106	112	110	101	100	–
West Virginia	74	78	75	74	81	90	+
Wisconsin	97	91	94	93	95	93	
Wyoming	161	137	141	137	125	147	

Sources:

1960 data: Advisory Commission on Intergovernmental Relations, *Measures of State and Local Fiscal Capacity and Tax Effort,* U.S. Government Printing Office, Washington, D.C., 1962.

1962, 1969, and 1972 data: Robert D. Reischauer, *Rich Governments–Poor Governments* (unpublished manuscript), The Brookings Institution, Washington, D.C., 1974.

1967 data: Advisory Commission on Intergovernmental Relations, *Measuring the Fiscal Capacity and Effort of State and Local Areas,* U.S. Government Printing Office, Washington, D.C., 1971.

Tax Effort. As many States exhibited trends in tax effort as in tax capacity under the criteria used for this analysis. In contrast to the converging pattern of State tax capacities, slightly greater divergence in State-local tax effort is evident. Of 9 States with above average effort in 1967 and a tax effort trend, five (California, Maine, Massachusetts, New York, and Rhode Island) *increased* their effort index from an average 115 to a remarkable 127. The other four States (Colorado, Iowa, South Dakota, and Vermont) decreased their effort from an average index of 107 to 92.

For six States with a below average effort index in 1967 and a trend in tax effort, five chose to further *decrease* their effort rather than raise it by 1975. These States (Alabama, Oklahoma, Utah, West Virginia, and Wyoming), decreased effort from an average index of 84 in 1967 to 75 in 1975. Illinois, the sole exception to this divergent trend away from the national average, increased its tax effort from 84 to 97. Primarily as a result of declines, the 10th-90th percentile range for relative State-local effort indexes increased from 81-119 in 1967 to 79-120 in 1975. The average percent variation of these values is ±19.0 percent in 1967 and ±20.6 percent in 1975. Thus while States are becoming more equal in their tax capacity, their willingness to tap these resources to meet public service needs is apparently becoming more divergent.

Residents and multistate corporations are more likely to feel that tax burdens are heavier when taxes are high and *rising* than when they remain relatively constant or a fixed percentage of income. Ross and Shannon[4] developed the concept of "fiscal blood pressure" to reveal this public perception. A State's fiscal blood pressure is measured as the ratio of *current* tax effort to recent relative changes in effort—two numbers like the blood pressure readings for humans.

The data used in the readings below are *1975* effort index values which exceed or fall below 15 percent of the national average, and the reported trends from table 8 (+ or -, rather than a number, to indicate an effort change of about 10 percent for the 1967-75 period). There were no States with high and decreasing effort or with low and increasing effort as measured in this manner.

States with currently high and rising effort
(high "fiscal blood pressure")

New York	152/+	
Massachusetts	131/+	
California	120/+	
Maine	118/+	(low capacity)
Rhode Island	115/+	

States with currently low and falling effort
(low "fiscal blood pressure")

Texas	68/-	
Oklahoma	71/-	
Wyoming	73/-	(high capacity)
Alabama	79/-	(low capacity)
West Virginia	85/-	

According to Ross and Shannon, State officials might be well advised to heed the following implications of these measures.

> "Policymakers in those states with relatively high and rising pressure readings are alerted to the need for taking a much more critical view

[4] John Ross and John Shannon, *Measuring the Fiscal "Blood Pressure" of the States--1964-1975*, Advisory Commission on Intergovernmental Relations, Washington, D.C., 1977.

> of the costs and benefits of public versus private spending. By the same token, policymakers in states experiencing relatively low and falling fiscal pressure have the opportunity to expand the quantity and quality of their public sectors without imposing undue hardships on their fiscs."[5]

Three States with capacity exceeding or less than the national average by 15 percent or more are identified in the text table as "high" or "low" capacity in parenthesis. The low capacity of Maine may explain in part the high and rising effort of this State. Similarly, the low and falling effort of Wyoming can perhaps be explained by the State's relatively high capacity. Little explanation, however, can be provided for Alabama's low and falling effort in company with a low capacity.

Capacity and Effort. Overall, ten States experienced growth in capacity significantly greater than the increase in State tax capacity for the nation as a whole (table 7). None of these States took advantage of this increase in potential wealth by expanding their taxing efforts thereby diverting a larger share of their economic activity to the State-local sector. Three States however—Alabama, Texas, and West Virginia—reacted to their increasing capacity by *reducing* their taxing efforts thereby leaving a proportionally larger share of their economic wealth for private disposition.

Of the six States with declining relative tax capacities from 1967 to 1975, California and New York responded by increasing their effort. This action is somewhat remarkable since in a declining economy (relative to other States), barriers to enlargement of taxes may be substantial. Added taxes require a greater sacrifice when taken from lower private consumption. Further, there may be an expansion of government services when unemployment is rising. Yet California and New York, out of six States with declining *relative* tax capacities, show increasing tax effort presumable to preserve public services in the face of decline in relative tax potential.

Type of Tax Comparisons

Particular taxes show a far greater range of variation in capacity and effort than does the composite for State-local taxes in the aggregate. This is to be expected since the various tax bases represent specific economic circumstances which individually vary greatly by geographical location. Thus the coal base for severance taxes will be found in one State in abundance and not at all in most others, even neighboring States. The greater variation in effort for specific taxes is expected since the various taxes represent alternative sources—heavy reliance on one or a few taxes generally result in little or no use of the others.

The range of State index values for capacity, effort, and proportion to total capacity for each type of tax are presented in tables 4, 5, and 6. The more narrow 90th-10th percentile range excludes the extremes of the 5 high and 5 low States and is therefore a truer reflection of central tendency and variation in these measures. The extremely uneven distribution across the country of minerals, farm land, parimutuel betting, and hunting and fishing opportunities, is recognized from the large range of these per capita capacities in table 4. Quite opposite, motor vehicle and operator licenses are

[5] *Ibid.*, p. 13.

Table 8.—Trends in State-local government relative tax effort, by State, 1960-1975

	1960	1962	1967	1969	1972	1975	1967–1975 Trend
United States	**100**	**100**	**100**	**100**	**100**	**100**	
Alabama	91	87	89	84	79	79	–
Alaska	116	109	104	99	67	84	
Arizona	104	99	109	103	91	109	
Arkansas	90	82	83	74	74	79	
California	109	106	108	116	118	120	+
Colorado	100	110	106	98	91	92	–
Connecticut	94	104	93	88	108	95	
Delaware	87	84	90	81	90	86	
Dist. of Columbia	85	75	90	92	93	90	
Florida	90	84	84	81	75	79	
Georgia	102	91	92	87	80	87	
Hawaii	155	125	135	129	105	120	
Idaho	89	92	105	100	89	93	
Illinois	88	93	84	87	100	97	+
Indiana	87	96	95	90	88	92	
Iowa	91	107	104	103	96	95	–
Kansas	96	101	96	87	87	87	
Kentucky	80	88	85	89	81	81	
Louisiana	106	103	90	83	87	82	
Maine	126	120	105	102	107	118	+
Maryland	106	101	103	105	104	104	
Massachusetts	121	124	121	119	125	131	+
Michigan	110	105	100	109	109	105	
Minnesota	105	118	119	112	114	115	
Mississippi	113	103	98	98	93	97	

	1960	1962	1967	1969	1972	1975	1967–1975 Trend
Missouri	76	87	86	81	85	85	
Montana	86	97	93	91	92	96	
Nebraska	72	76	78	87	82	86	
Nevada	93	79	71	71	75	70	
New Hampshire	95	90	81	77	71	80	
New Jersey	97	95	97	100	95	99	
New Mexico	84	85	92	91	87	88	
New York	136	116	138	139	143	152	+
North Carolina	96	95	94	87	83	88	
North Dakota	91	110	97	95	96	94	
Ohio	91	88	82	82	84	80	
Oklahoma	94	85	80	74	72	71	–
Oregon	113	98	101	101	84	99	
Pennsylvania	96	102	99	99	106	96	
Rhode Island	112	108	105	107	112	115	+
South Carolina	106	95	97	89	88	87	
South Dakota	92	103	107	101	99	90	–
Tennessee	93	88	87	84	81	81	
Texas	67	87	75	72	74	68	–
Utah	98	101	111	104	99	91	–
Vermont	130	128	119	116	105	121	
Virginia	84	76	90	96	87	88	
Washington	114	107	106	102	101	101	
West Virginia	101	99	96	95	92	85	–
Wisconsin	110	120	124	123	121	120	
Wyoming	73	81	79	78	78	73	–

Sources: See table 7.

issued rather uniformly in relation to population thereby resulting in a narrow range of per capita capacities among the States. General sales and sales of motor fuels, tobacco products, and insurance per capita are also quite similar among States as would be expected. Individual income tax potential varies among the States by ± 25 percent as defined by the 90th-10th percentile range of 1.7 to 1.

The greatest variance in State-local tax efforts, as shown by the 90th-10th percentile range, occurs in severance taxation, parimutuel and amusement taxes, corporation license taxes, alcoholic beverage license taxes, and public utilities sales taxes—table 5. Tax rates are most uniformly applied by States to motor fuel sales, insurance premiums, hunting and fishing licenses, and motor vehicles and motor vehicle operators licenses. Several major tax sources such as general sales, public utilities sales, parimutuels, amusements, motor vehicle operators licenses, corporation licenses, alcoholic beverage licenses, individual income, corporation income, death and gifts, and minerals are not utilized in certain States.

The *proportions* of total State-local tax revenue capability attributable to the various tax categories through application of national average rates are shown in table 6. (The table does *not* directly compare absolute or per capita *amounts* of revenue capacity.) The taxes which show the greatest range in shares or relative contributions to total potential collections are parimutuels, severance taxes, farm real estate taxes, and hunting and fishing license taxes. This variance parallels the wide range of capacities for these taxes. Notice that even though the relative contributions of these taxes vary greatly, the shares of all except severance taxes are small. Of the major State-local tax measures, the general sales tax makes the most uniform relative contribution to total State-local tax capacity.

Using the format of figure 1, the interaction of tax capacity and effort to produce collected revenues for four major tax components—general sales, individual income, corporate net income, and residential property (nonfarm)—are presented in figures 4, 5, 6, and 7. As illustrated by the preceeding analysis for all taxes, these figures are particularly useful for studying the interaction of capacity and effort, and to identify geographical patterns.

Figure 4.—State relationships between tax capacity and effort and amount collected per capita, general sales taxes, 1975.

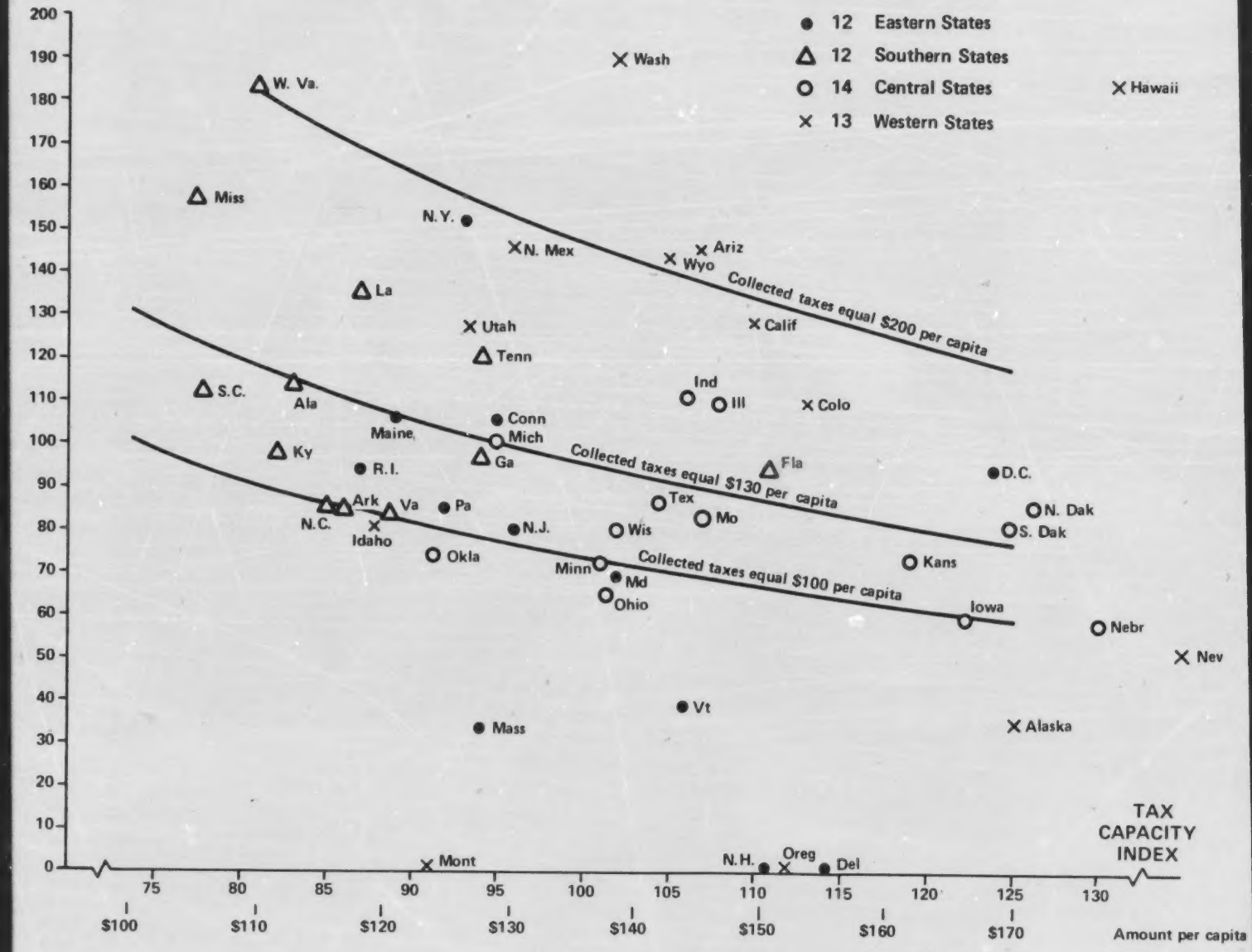


Figure 5.—State relationships between tax capacity and effort and amount collected per capita, individual income taxes, 1975.

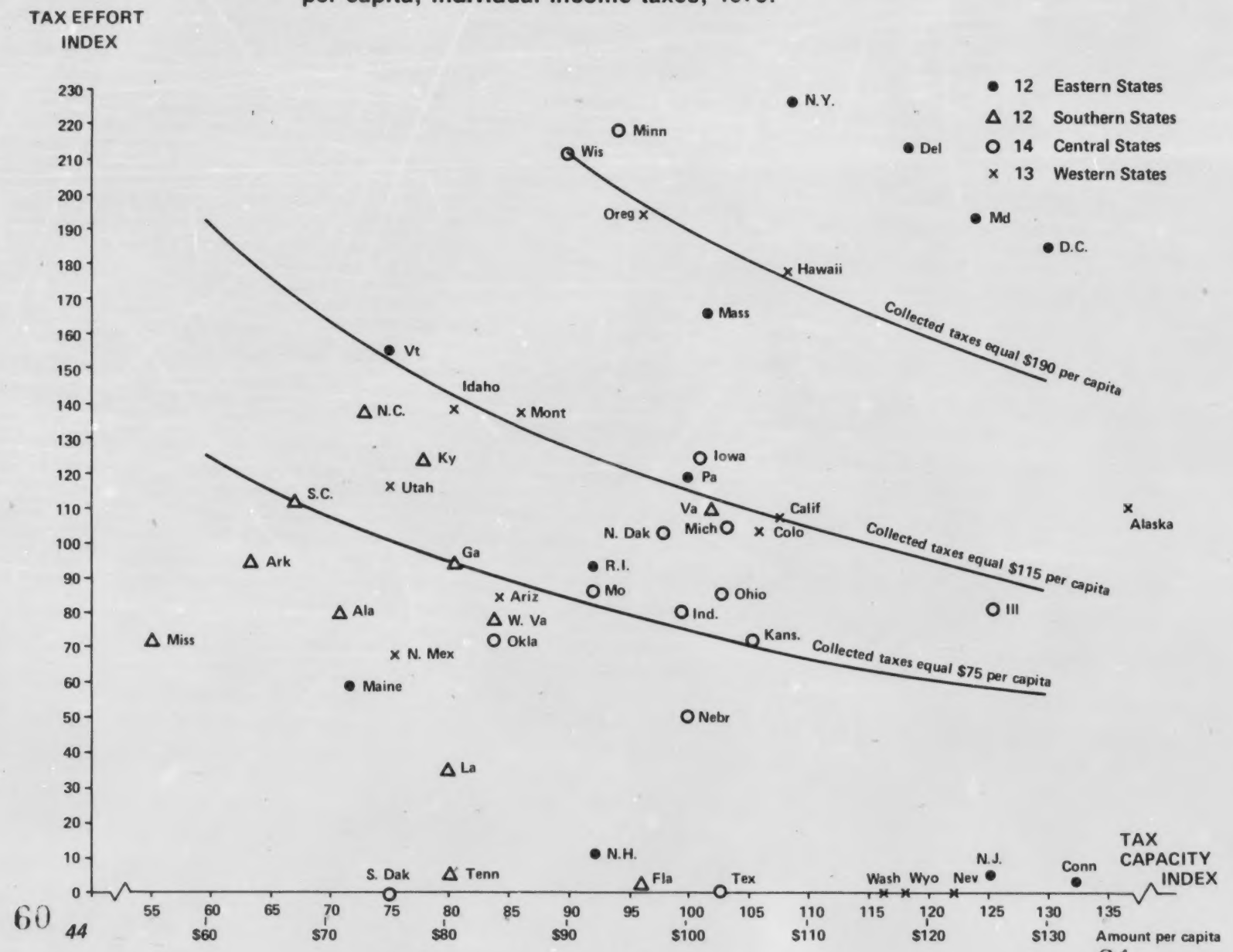


Figure 6.—State relationships between tax capacity and effort and amount collected per capita, residential property (nonfarm) taxes, 1975.

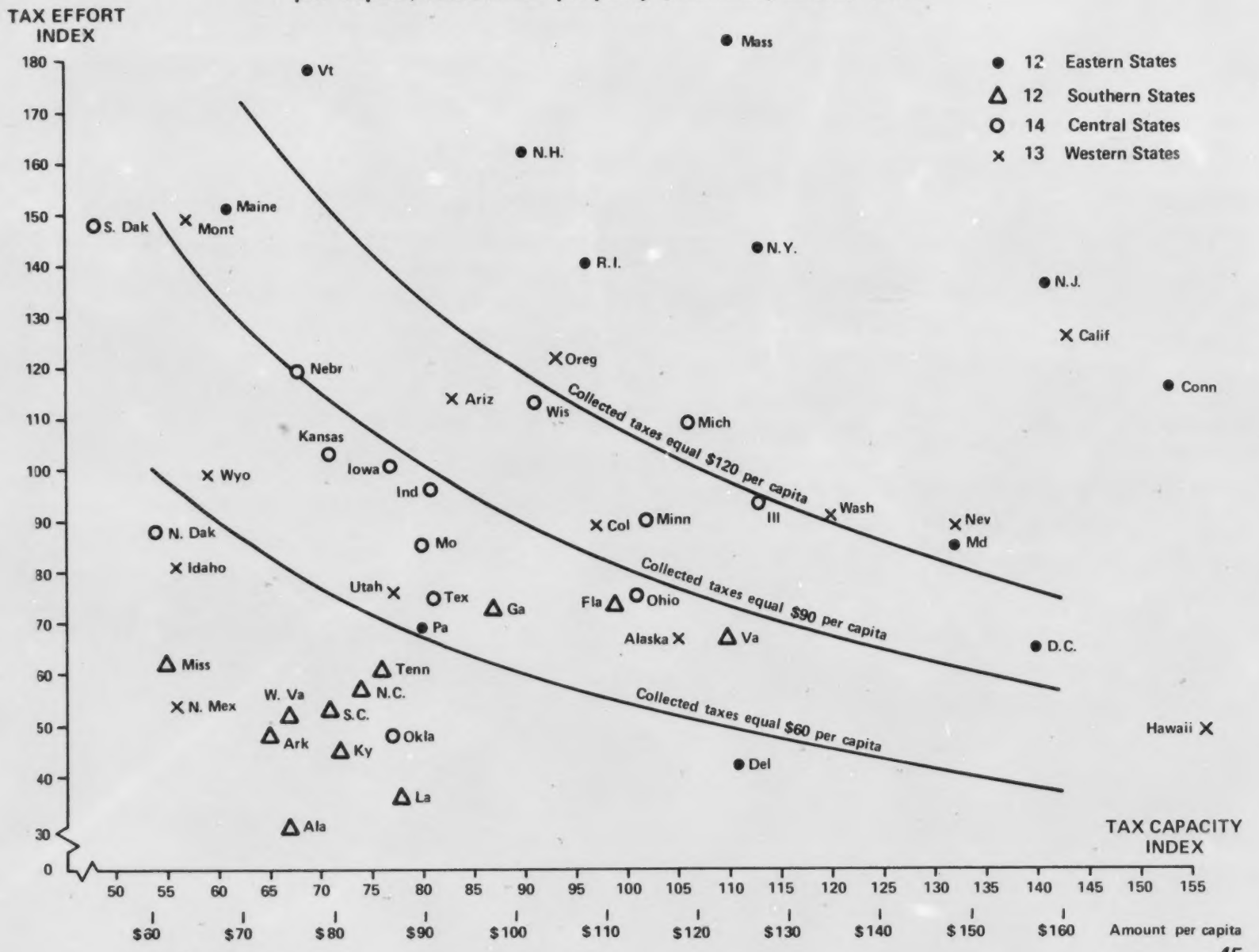
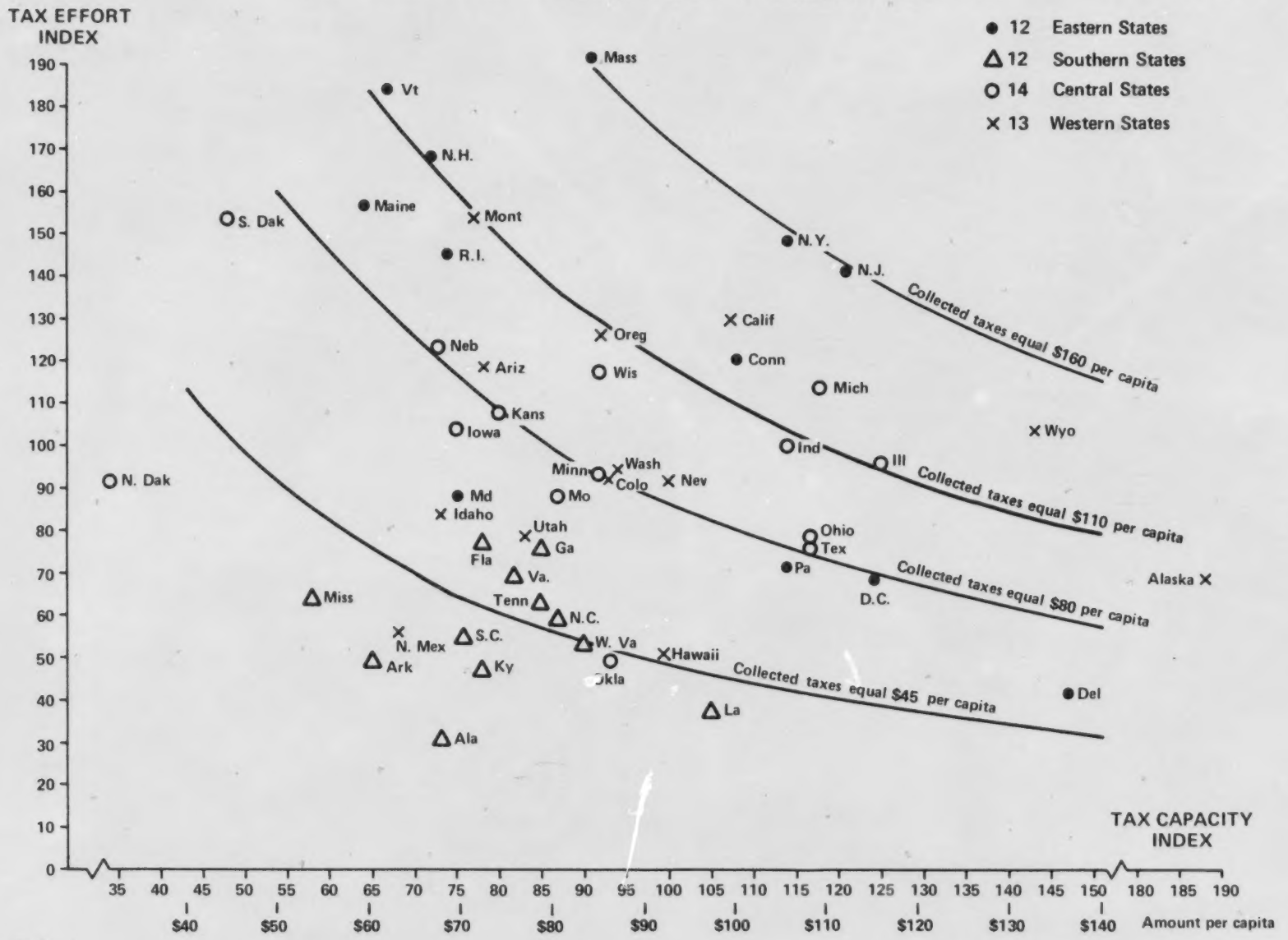


Figure 7.—State relationships between tax capacity and effort and amount collected per capita, commercial and industrial property taxes, 1975.



Chapter 3

STATE CHARTS

Knowledge and understanding of fiscal capacity and taxing effort are inherent responsibilities of elected officials charged with provision of government services and taxation policy. So also, citizens concerned with public service needs and levels of taxation require information on potential revenue sources and tax rates. When the adequacy of governmental programs is questioned, or when a State's general tax policy is subject to review, the basic questions asked deal with fiscal capacity and effort. How does our State compare with its neighbors in ability to raise money through taxes? Do we realize as much revenue from our tax sources as States with similar capacity and economic structure? From these initial inquiries further study generally leads to contemplation of changes in specific tax rates or changes in tax bases. Answers are then required for such questions as: What is the size of the actual or potential base in our State for a given tax? To what extent is this base taxed in other States and how do we compare? If we taxed the base at the effective rates used by our neighboring (or similar) States how much revenue could be collected? Is it possible to change State or local ordinances so as to expand the tax base, and if so, what additional revenues might be raised?

To provide answers to these questions, this chapter presents tax capacity and effort data for individual States in graphical and tabular format. The capacity, collected revenues, and over- or under-utilized potential for each of 21 separate taxes are presented together with related rankings and national averages. The relative importance of the various tax bases as potential revenue sources is indicated by the percent distribution of capacity. The measurements are intended for practical use in comparisons across State lines as well as for measuring local capacity and effort within State borders.

The precautionary notes in usage of tax capacity and effort measures described at the close of chapter 1 should be observed. Also to be kept in mind are the conceptual problems and base measurement difficulties presented in appendix B. Finally, any definitive conclusions to be drawn about taxing effort should be made only after corresponding levels of public service requirements and benefits sought have been identified. As explained in appendix A, the acid test for increasing tax rates is the public's willingness to accept the additional tax burden for expected benefits from government programs (in education, public welfare, public health, etc.).

In searching for new tax revenues a good first step is comparison of State use of *all* tax sources with the national average. A below-average effort ratio indicates the total amount of what is here called "underutilized tax potential." This means the *net* amount of additional tax revenues that a State could raise if it utilized *all* of its potential tax resources at the national average. A State with an overall tax effort index of 100 or more has no unused capacity in the aggregate sense. The effort index is a more realistic measure of "over-" or "underutilization" of total taxes than it is for individual taxes. Since all taxes must be paid from income or wealth, the heavy use of one tax base may act to restrict use of another, even though the potential is present. Therefore, in examining the below-average effort ratios for specific taxes, any "unused capacity" should be viewed in terms of the feasibility of increasing rates in the content of the overall tax effort. In general, States that have the lowest overall tax effort ratios can add the largest relative amount of funds by further exploitation of certain tax sources. At the other end, States with high total effort have relatively least to gain from heavier use of "underutilized" tax sources.

The data presented in this chapter also can be used when the policy objective is tax relief. Thus if industrial development consideration argues for a policy of low business taxes in order to attract industry, it would be helpful to know how a particular State compares with others in its exploitation of corporation net income taxes and the business portion of the property tax base. The prospect of tax relief in one field may in turn necessitate consideration of a tax increase in another field, again directing attention to a search for new tax revenues.

CONTENTS—STATE TABLES

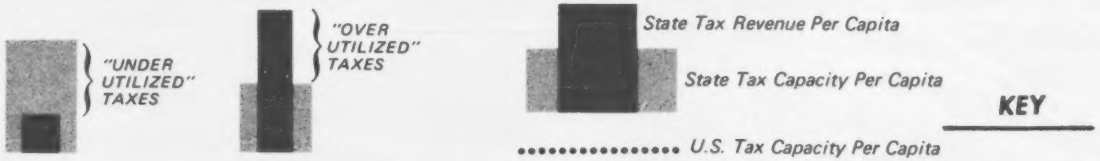
Alabama 51
Alaska 53
Arizona 55
Arkansas 57
California 59
Colorado 61
Connecticut 63
Delaware 65
District of Columbia 67
Florida 69
Georgia 71
Hawaii 73
Idaho 75
Illinois 77
Indiana 79
Iowa 81
Kansas 83
Kentucky 85
Louisiana 87
Maine 89
Maryland 91
Massachusetts 93
Michigan 95
Minnesota 97
Mississippi 99
Missouri 101
Montana 103
Nebraska 105
Nevada 107
New Hampshire 109
New Jersey 111
New Mexico 113
New York 115
North Carolina 117
North Dakota 119
Ohio 121
Oklahoma 123
Oregon 125
Pennsylvania 127
Rhode Island 126
South Carolina 131
South Dakota 133
Tennessee 135
Texas 137
Utah 139
Vermont 141
Virginia 143
Washington 145
West Virginia 147
Wisconsin 149
Wyoming 151

TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	78 *(48)*	87 *(49)*	83 *(47)*	93 *(44)*	100 *(30)*	71 *(48)*	54 *(41)*
Effort	79 *(47)*	122 *(7)*	113 *(13)*	133 *(5)*	83 *(35)*	80 *(32)*	95 *(29)*
Amounts							
Potential	$1,810,952	$718,363	$411,279	$307,084	$97,303	$256,609	$61,146
Collected	1,425,467	872,897	464,151	408,746	81,001	207,118	58,158
Over (Under) Utilized	−385,485	154,534	52,872	101,662	−16,302	−52,491	−2,988
Percent Distribution of Capacity							
State	100.0%	39.7%	22.7%	17.0%	5.4%	14.3%	3.4%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$500.95	$198.72	$113.77	$ 84.95	$26.92	$ 71.81	$16.91
State Revenue	394.32	241.47	128.40	113.07	22.41	57.29	16.09
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

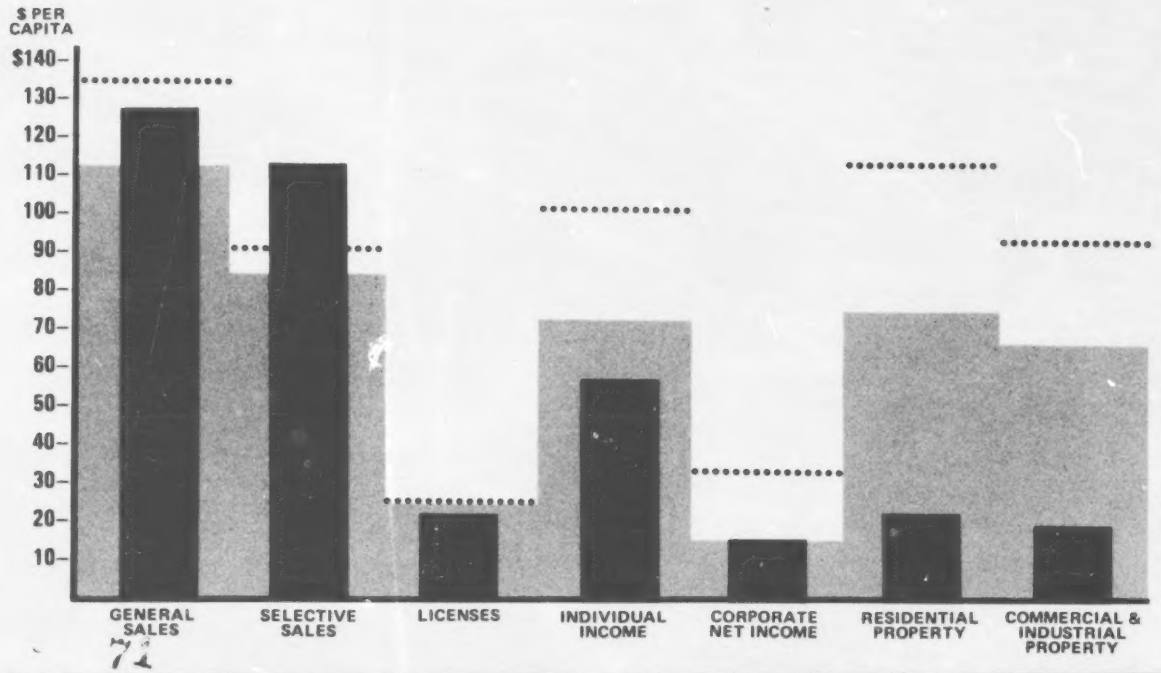
	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	111 *(21)*	75 *(38)*	85 *(46)*	93 *(27)*	82 *(40)*	32 *(28)*	37 *(50)*	111 *(16)*	88 *(49)*	66 *(49)*	40 *(44)*	123 *(28)*
Effort	107 *(19)*	283 *(1)*	109 *(15)*	129 *(18)*	181 *(7)*	0 *(30)*	11 *(17)*	55 *(46)*	97 *(26)*	247 *(6)*	246 *(4)*	78 *(36)*
Amounts												
Potential	$157,326	$26,247	$49,031	$27,535	$42,652	$3,670	$623	$74,164	$4,248	$11,720	$1,010	$6,161
Collected	168,309	74,179	53,593	35,434	77,162	0	69	40,650	4,121	28,962	2,483	4,785
Over (Under) Utilized	10,983	47,932	4,562	7,899	34,510	−3,670	−554	−33,514	−127	17,242	1,473	−1,376
Percent Distribution of Capacity												
State	8.7%	1.4%	2.7%	1.5%	2.4%	0.2%	0.0%	4.1%	0.2%	0.6%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$43.52	$ 7.26	$13.56	$7.62	$11.80	$1.02	$0.17	$20.52	$1.18	$3.24	$0.28	$1.70
State Revenue	46.56	20.52	14.83	9.80	21.34	0.0	0.02	11.24	1.14	8.01	0.69	1.32
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.



Alabama

	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	73 *(48)*	67 *(41)*	73 *(41)*	75 *(31)*	101 *(24)*	38 *(49)*	89 *(18)*
Effort	30 *(51)*	30 *(51)*	31 *(51)*	20 *(50)*	33 *(51)*	43 *(40)*	42 *(15)*
Amounts							
Potential	$638,940	$272,374	$246,271	$36,333	$83,962	$9,251	$26,340
Collected	191,393	80,938	75,701	7,400	27,354	3,952	10,948
Over (Under) Utilized	−447,547	−191,436	−170,570	−28,933	−56,608	−5,299	−15,392
Percent Distribution of Capacity							
State	35.3%	15.0%	13.6%	2.0%	4.6%	0.5%	1.5%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$176.75	$ 75.35	$68.12	$10.05	$23.23	$2.56	$7.29
State Revenue	52.94	22.39	20.94	2.05	7.57	1.09	3.03
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17



72

51

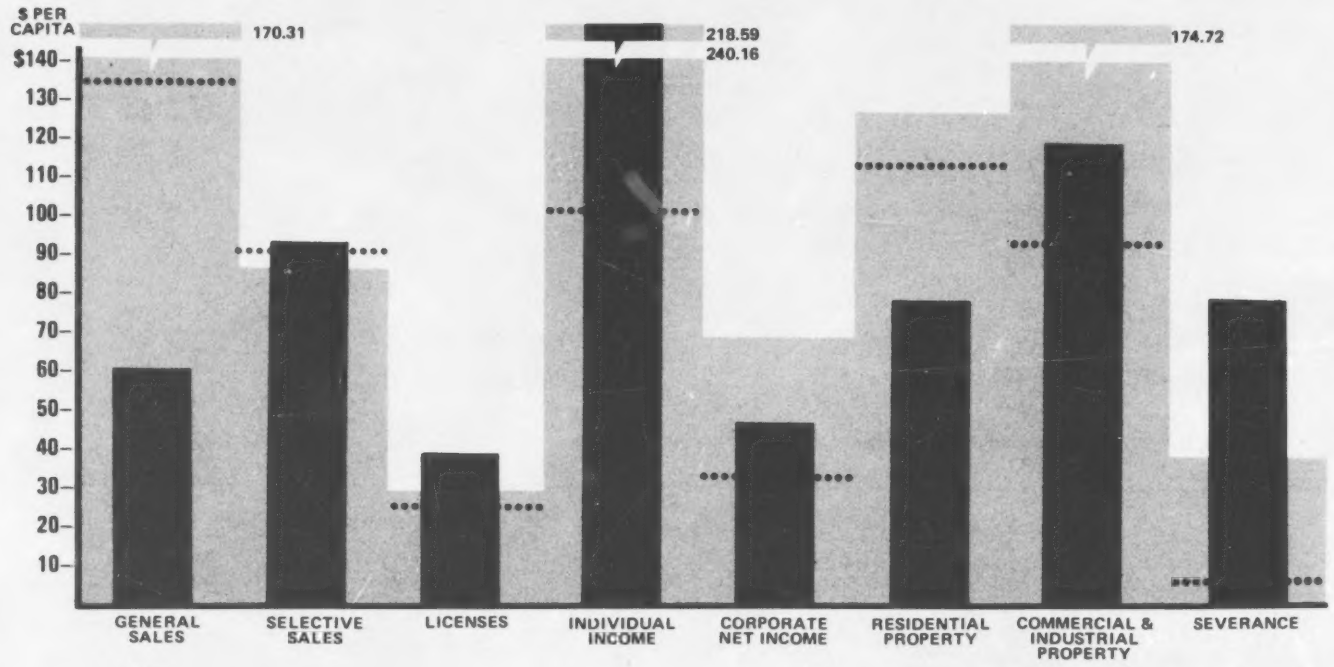
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	143 *(3)*	113 *(9)*	125 *(5)*	95 *(39)*	111 *(15)*	217 *(1)*	217 *(2)*
Effort	84 *(39)*	60 *(46)*	36 *(46)*	107 *(16)*	134 *(8)*	110 *(19)*	70 *(36)*
Amounts							
Potential	$334,710	$93,664	$62,163	$31,501	$10,872	$79,787	$24,727
Collected	280,663	55,852	22,100	33,752	14,528	87,658	17,344
Over (Under) Utilized	-54,047	−37,812	−40,063	2,251	3,656	7,871	−7,383
Percent Distribution of Capacity							
State	100.0%	28.0%	18.6%	9.4%	3.2%	23.8%	7.4%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$917.01	$256.61	$170.31	$86.30	$29.79	$218.59	$67.75
State Revenue	768.94	153.02	60.55	92.47	39.80	240.16	47.52
U.S Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcholic Beverages	Hunting & Fishing
Indexes												
Capacity	95 *(41)*	171 *(4)*	107 *(15)*	106 *(9)*	47 *(50)*	0 *32)*	53 *(40)*	97 *(36)*	94 *(44)*	103 *(18)*	234 (3)	277 *(5)*
Effort	133 *(2)*	110 *(21)*	65 *(41)*	140 *(11)*	28 *(36)*	0 *(30)*	0 *(29)*	145 *(7)*	97 *(27)*	32 *(18)*	143 *(16)*	223 *(2)*
Amounts												
Potential	$13,518	$6,018	$6,221	$3,168	$2,487	$0.00	$89	$6,583	$455	$1,839	$590	$1,405
Collected	18,015	6,597	4,033	4,420	687	0.00	0	9,514	440	595	844	3,135
Over (Under) Utilized	4,497	579	−2,188	1,252	−1,800	0.00	−89	2,931	−15	−1,244	254	1,730
Percent Distribution of Capacity												
State	4.0%	1.8%	1.9%	0.9%	0.7%	0.0%	0.0%	2.0%	0.1%	0.5%	0.2%	0.4%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$37.04	$16.49	$17.04	$ 8.68	$ 6.81	$0.00	$0.24	$18.04	$1.25	$5.04	$1.62	$3.85
State Revenue	49.36	18.07	11.05	12.11	1.88	0.00	0.00	26.07	1.21	1.63	2.31	8.59
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	125 *(2)*	105 *(15)*	188 *(1)*	12 *(48)*	36 *(51)*	18 *(51)*	496 *(5)*
Effort	69 *(36)*	67 *(37)*	69 *(37)*	139 *(10)*	73 *(37)*	15 *(48)*	198 *(3)*
Amounts							
Potential	$110,415	$43,076	$63,771	$576	$2,992	$448	$14,797
Collected	75,866	28,788	44,086	800	2,192	68	29,347
Over (Under) Utilized	−34,549	−14,288	−19,685	224	−800	−380	14,550
Percent Distribution of Capacity							
State	33.0%	12.9%	19.1%	0.2%	0.9%	0.1%	4.4%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$302.51	$118.02	$174.72	$ 1.58	$ 8.20	$1.23	$40.54
State Revenue	207.85	78.87	120.78	2.19	6.01	0.19	80.40
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17



75

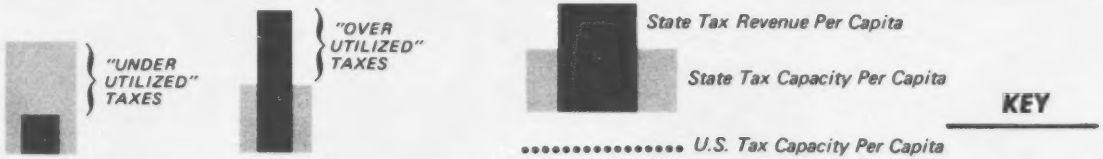
70

TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

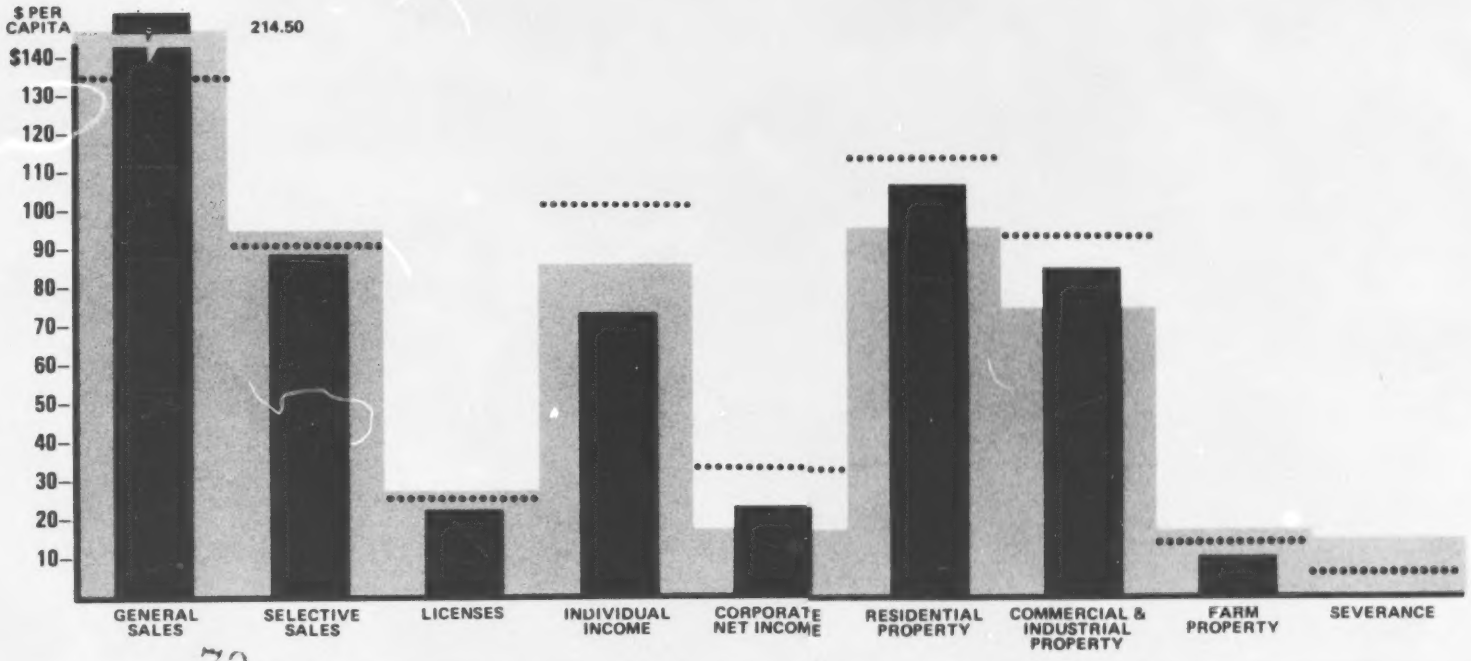
	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	93 *(35)*	105 *(19)*	107 *(17)*	103 *(22)*	104 *(24)*	84 *(35)*	51 *(46)*
Effort	109 *(10)*	126 *(6)*	146 *(6)*	93 *(30)*	76 *(39)*	84 *(30)*	141 *(17)*
Amounts							
Potential	$1,322,756	$530,307	$323,953	$206,354	$61,679	$187,448	$35,095
Collected	1,443,212	666,924	474,474	192,450	46,627	157,537	49,553
Over (Under) Utilized	120,456	136,617	150,521	−13,904	−15,052	−29,911	14,458
Percent Distribution of Capacity							
State	100.0%	40.1%	24.5%	15.6%	4.7%	14.2%	2.7%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$597.99	$239.74	$146.45	$93.29	$27.88	$84.74	$15.87
State Revenue	652.45	301.50	214.50	87.00	21.08	71.22	22.40
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	113 *(18)*	94 *(26)*	91 *(35)*	93 *(26)*	94 *(29)*	128 *(17)*	72 *(22)*	105 *(21)*	98 *(34)*	90 *(29)*	120 *(22)*	131 *(24)*
Effort	104 *(25)*	79 *(29)*	106 *(17)*	93 *(38)*	62 *(23)*	73 *(18)*	0 *(29)*	83 *(36)*	142 *(15)*	13 *(33)*	76 *(29)*	102 *(24)*
Amounts												
Potential	$97,709	$20,163	$32,184	$16,851	$29,699	$9,006	$742	$43,178	$2,898	$9,733	$1,832	$4,038
Collected	101,624	15,927	34,172	15,627	18,491	6,609	0	35,748	4,113	1,268	1,398	4,100
Over (Under) Utilized	3,915	−4,236	1,988	−1,224	−11,208	−2,397	−742	−7,430	1,215	−8,465	−434	62
Percent Distribution of Capacity												
State	7.4%	1.5%	2.4%	1.3%	2.2%	0.7%	0.1%	3.3%	0.2%	0.7%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$44.17	$9.12	$14.55	$7.62	$13.43	$4.07	$0.34	$19.52	$1.31	$4.40	$0.83	$1.83
State Revenue	45.94	7.20	15.45	7.06	8.36	2.99	0.00	16.16	1.86	0.57	0.63	1.85
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	86 *(35)*	83 *(25)*	78 *(33)*	128 *(19)*	111 *(17)*	78 *(32)*	192 *(11)*
Effort	112 *(16)*	114 *(14)*	118 *(14)*	59 *(37)*	125 *(14)*	32 *(45)*	0 *(31)*
Amounts							
Potential	$462,036	$206,531	$160,934	$37,847	$56,724	$11,489	$34,702
Collected	518,858	235,556	189,872	22,500	70,930	3,713	0
Over (Under) Utilized	56,822	29,025	28,938	−15,347	14,206	−7,776	−34,702
Percent Distribution of Capacity							
State	34.9%	15.6%	12.2%	2.9%	4.3%	0.9%	2.6%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$208.88	$93.37	$72.75	$17.11	$25.64	$5.19	$15.69
State Revenue	234.57	106.49	85.84	10.17	32.07	1.68	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17



79

80

TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	**78** *(47)*	91 *(43)*	86 *(45)*	99 *(28)*	101 *(29)*	63 *(50)*	52 *(44)*
Effort	**79** *(45)*	94 *(26)*	85 *(30)*	106 *(17)*	85 *(32)*	95 *(26)*	158 *(12)*
Amounts							
Potential	**$1,062,484**	$438,828	$249,116	$189,712	$56,941	$133,162	$34,526
Collected	**841,360**	413,620	211,744	201,846	48,568	126,192	54,469
Over (Under) Utilized	**−221,124**	−25,208	−37,342	12,134	−8,373	−6,970	19,943
Percent Distribution of Capacity							
State	**100.0%**	41.3%	23.4%	17.9%	5.4%	12.5%	3.2%
U.S.	**100.0%**	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	**$503.55**	$207.98	$118.06	$89.91	$26.99	$63.11	$16.36
State Revenue	**398.75**	196.03	100.37	95.66	23.02	59.81	25.81
U.S. Capacity	**642.76**	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	120 *(9)*	56 *(50)*	86 *(44)*	72 *(47)*	82 *(41)*	186 *(8)*	46 *(46)*	97 *(34)*	102 *(22)*	78 *(41)*	39 *(45)*	248 *(7)*
Effort	110 *(18)*	147 *(11)*	144 *(6)*	118 *(25)*	36 *(33)*	89 *(12)*	0 *(29)*	96 *(32)*	145 *(11)*	25 *(24)*	120 *(20)*	71 *(43)*
Amounts												
Potential	$98,954	$11,512	$29,055	$12,428	$24,855	$12,453	$455	$38,134	$2,868	$8,094	$566	$7,279
Collected	108,581	16,896	41,727	14,617	8,990	11,035	0	36,568	4,155	2,022	680	5,143
Over (Under) Utilized	9,627	5,384	12,672	2,189	−15,865	−1,418	−455	−1,566	1,287	−6,072	114	−2,136
Percent Distribution of Capacity												
State	9.3%	1.1%	2.7%	1.2%	2.3%	1.2%	0.0%	3.6%	0.3%	0.8%	0.1%	0.7%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$46.90	$5.46	$13.77	$5.89	$11.78	$5.90	$0.22	$18.07	$1.36	$3.84	$0.27	$3.45
State Revenue	51.46	8.01	19.78	6.93	4.26	5.23	0.00	17.33	1.97	0.96	0.32	2.44
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

81

82

Arkansas

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	.75 *(47)*	65 *(43)*	65 *(47)*	180 *(12)*	101 *(22)*	39 *(48)*	68 *(21)*
Effort	50 *(46)*	48 *(46)*	49 *(46)*	55 *(40)*	52 *(46)*	29 *(46)*	62 *(14)*
Amounts							
Potential	$381,806	$153,786	$127,874	$50,765	$49,381	$5,521	$11,700
Collected	189,626	73,152	62,921	27,800	25,753	1,621	7,264
Over (Under) Utilized	−192,180	−80,634	−64,953	−22,965	−23,628	−3,900	−4,436
Percent Distribution of Capacity							
State	35.9%	14.5%	12.0%	4.8%	4.6%	0.5%	1.1%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$180.95	$72.88	$60.60	$24.06	$23.40	$2.62	$5.55
State Revenue	89.87	34.67	29.82	13.18	12.21	0.77	3.44
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

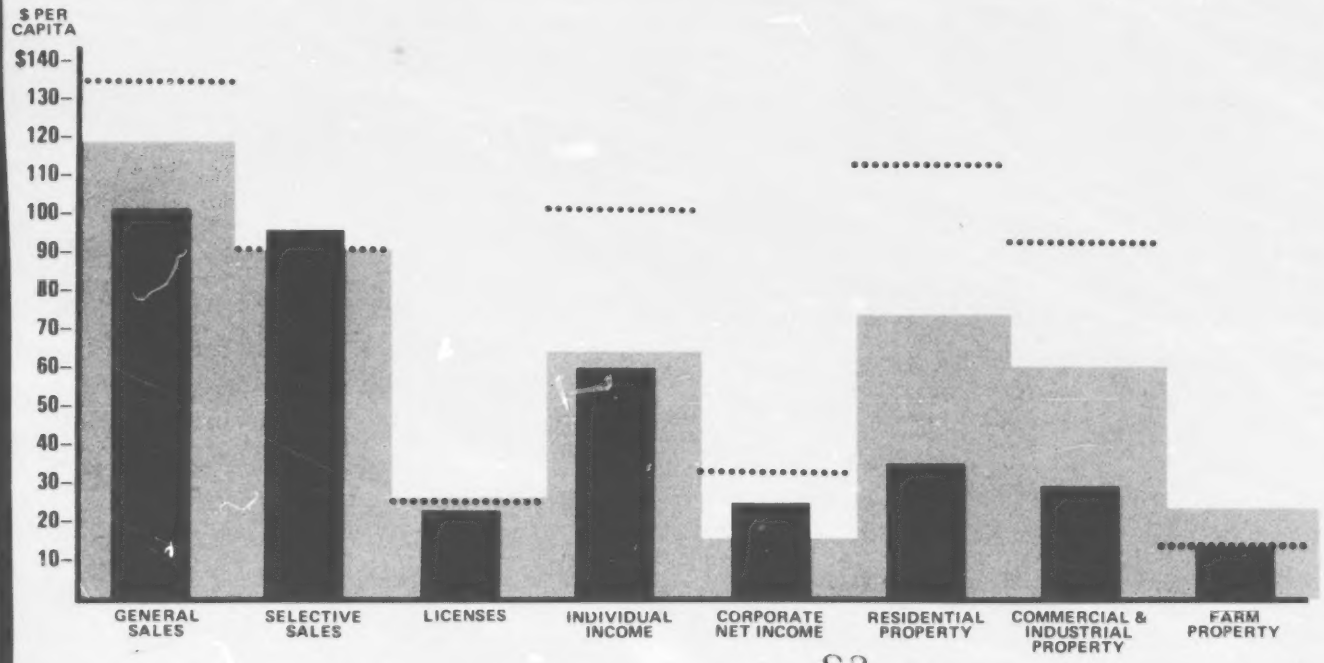
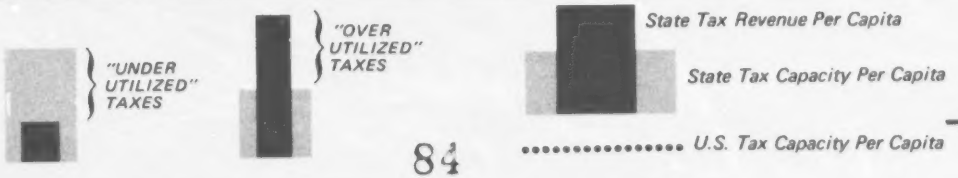


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	**110** *(10)*	107 *(17)*	110 *(15)*	103 *(19)*	99 *(35)*	107 *(13)*	99 *(13)*
Effort	**120** *(6)*	111 *(13)*	129 *(10)*	81 *(42)*	69 *(43)*	107 *(20)*	191 *(5)*
Amounts							
Potential	**$15,037,100**	$5,175,490	$3,186,283	$1,989,207	$562,278	$2,289,900	$655,329
Collected	**17,970,758**	5,723,768	4,117,552	1,606,216	386,066	2,456,573	1,252,633
Over (Under) Utilized	**2,933,658**	548,278	931,269	−382,991	−176,212	166,673	597,304
Percent Distribution of Capacity							
State	**100.0%**	34.4%	21.2%	13.2%	3.7%	15.2%	4.4%
U.S.	**100.0%**	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	**$709.36**	$244.15	$150.31	$93.84	$26.53	$108.02	$30.91
State Revenue	**847.76**	270.01	194.24	75.77	18.21	115.89	59.09
U.S. Capacity	**642.76**	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	99 *(34)*	124 *(10)*	97 *(25)*	101 *(16)*	98 *(19)*	137 *(16)*	203 *(3)*	105 *(22)*	105 *(18)*	83 *(36)*	94 *(30)*	69 *(41)*
Effort	90 *(42)*	48 *(47)*	78 *(39)*	117 *(26)*	66 *(22)*	94 *(8)*	1 *(25)*	80 *(39)*	50 *(45)*	3 *(49)*	112 *(22)*	113 *(19)*
Amounts												
Potential	$822,904	$253,239	$326,014	$175,725	$299,053	$92,257	$20,015	$412,524	$29,638	$86,186	$13,743	$20,187
Collected	743,732	120,709	253,076	205,053	196,542	86,829	275	330,439	14,820	2,727	15,335	22,745
Over (Under) Utilized	−79,172	−132,530	−72,938	29,328	−102,511	−5,428	−19,740	−82,085	−14,818	−83,459	1,592	2,558
Percent Distribution of Capacity												
State	5.5%	1.7%	2.2%	1.2%	2.0%	0.6%	0.1%	2.7%	0.2%	0.6%	0.1%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$38.82	$11.95	$15.38	$8.29	$14.11	$4.35	$0.94	$19.46	$1.40	$4.07	$0.65	$0.95
State Revenue	35.09	5.69	11.94	9.67	9.27	4.10	0.01	15.59	0.70	0.13	0.72	1.07
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



California

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	119 *(9)*	143 *(3)*	106 *(14)*	64 *(36)*	80 *(37)*	138 *(5)*	48 *(26)*
Effort	130 *(9)*	126 *(10)*	130 *(10)*	189 *(5)*	138 *(10)*	123 *(15)*	4 *(26)*
Amounts							
Potential	$6,075,458	$3,403,690	$2,095,254	$182,925	$393,589	$194,936	$83,709
Collected	7,908,946	4,288,180	2,730,618	346,500	543,648	239,636	3,136
Over (Under) Utilized	1,833,488	884,490	635,364	163,575	150,059	44,700	−80,573
Percent Distribution of Capacity							
State	40.4%	22.6%	13.9%	1.2%	2.6%	1.3%	0.6%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$286.61	$160.57	$98.84	$8.63	$18.57	$9.20	$3.95
State Revenue	373.10	202.29	128.81	16.35	25.65	11.30	0.15
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

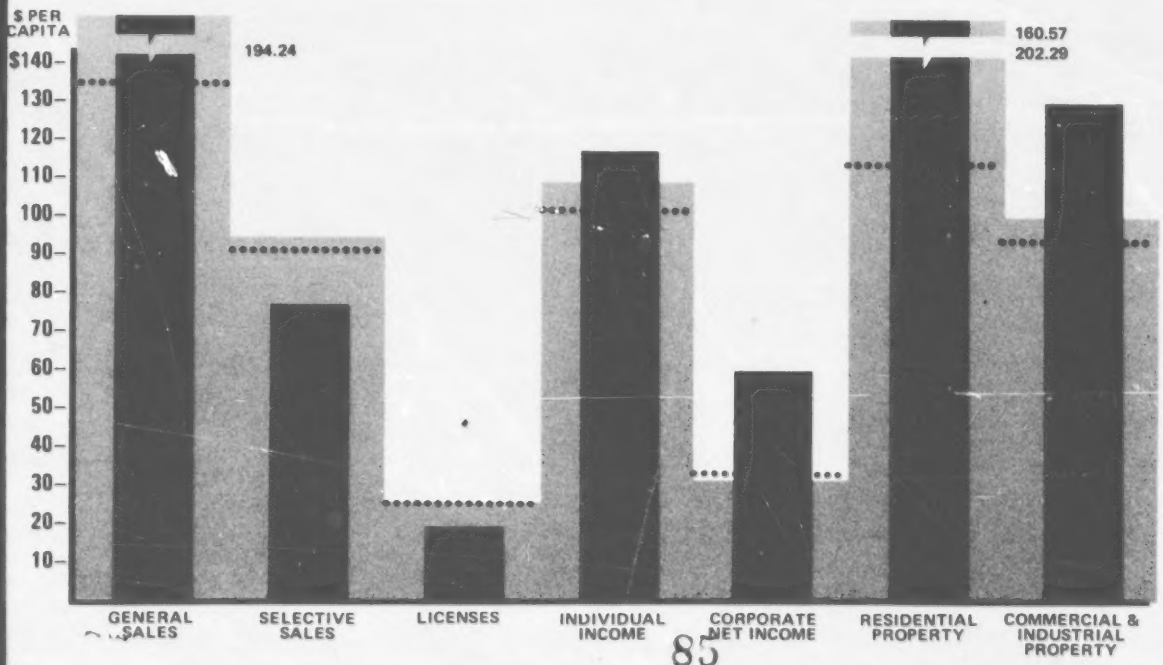


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	104 *(13)*	109 *(14)*	113 *(11)*	104 *(15)*	123 *(6)*	106 *(14)*	89 *(17)*
Effort	92 *(25)*	96 *(25)*	110 *(17)*	74 *(47)*	64 *(47)*	103 *(23)*	83 *(33)*
Amounts							
Potential	$1,705,821	$632,791	$392,569	$240,222	$84,014	$272,077	$70,277
Collected	1,564,064	$608,349	429,971	178,378	53,863	280,498	58,115
Over (Under) Utilized	−141,757	−24,442	37,402	−61,844	−30,151	8,421	−12,162
Percent Distribution of Capacity							
State	100.0%	37.1%	23.0%	14.1%	4.9%	15.9%	4.1%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$671.32	$249.03	$154.49	$94.54	$33.06	$107.07	$27.66
State Revenue	615.53	239.41	169.21	70.20	21.20	110.39	22.87
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*						
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement
Indexes							
Capacity	107 *(24)*	125 *(9)*	99 *(23)*	96 *(21)*	87 *(34)*	124 *(18)*	116 *(9)*
Effort	86 *(46)*	51 *(45)*	78 *(37)*	105 *(29)*	39 *(30)*	64 *(23)*	8 *(18)*
Amounts							
Potential	$106,207	$30,700	$40,135	$20,111	$31,735	$9,969	$1,365
Collected	91,303	15,706	31,402	21,018	12,448	6,395	106
Over (Under) Utilized	−14,904	−14,994	−8,733	907	−19,287	−3,574	−1,259
Percent Distribution of Capacity							
State	6.2%	1.8%	2.4%	1.2%	1.9%	0.6%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%
Amounts per Capita							
State Capacity	$41.80	$12.08	$15.79	$7.91	$12.49	$3.92	$0.54
State Revenue	35.93	6.18	12.36	8.27	4.90	2.52	0.04
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46

	LICENSES**				
	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes					
Capacity	121 *(10)*	109 *(10)*	120 *(13)*	123 *(20)*	170 *(15)*
Effort	64 *(45)*	47 *(47)*	13 *(34)*	77 *(28)*	197 *(3)*
Amounts					
Potential	$57,219	$3,692	$14,947	$2,156	$6,000
Collected	36,720	1,737	1,897	1,663	11,846
Over (Under) Utilized	−20,499	−1,955	−13,050	−493	5,846
Percent Distribution of Capacity					
State	3.4%	0.2%	0.9%	0.1%	0.4%
U.S.	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita					
State Capacity	$22.52	$1.45	$5.88	$0.85	$2.36
State Revenue	14.45	0.68	0.75	0.65	4.66
U.S. Capacity	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	99 *(21)*	97 *(19)*	93 *(20)*	166 *(14)*	92 *(31)*	87 *(23)*	123 *(14)*
Effort	89 *(24)*	89 *(25)*	92 *(25)*	74 *(31)*	98 *(25)*	126 *(13)*	9 *(24)*
Amounts							
Potential	$606,441	$277,108	$218,464	$56,690	$54,179	$14,771	$25,450
Collected	542,197	246,468	200,998	41,900	52,831	18,681	2,361
Over (Under) Utilized	−64,244	−30,640	−17,466	−14,790	−1,348	3,910	−23,089
Percent Distribution of Capacity							
State	35.6%	16.2%	12.8%	3.3%	3.2%	0.9%	1.5%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$238.66	$109.05	$85.98	$22.31	$21.32	$5.81	$10.02
State Revenue	213.38	97.00	79.10	16.49	20.79	7.35	0.93
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

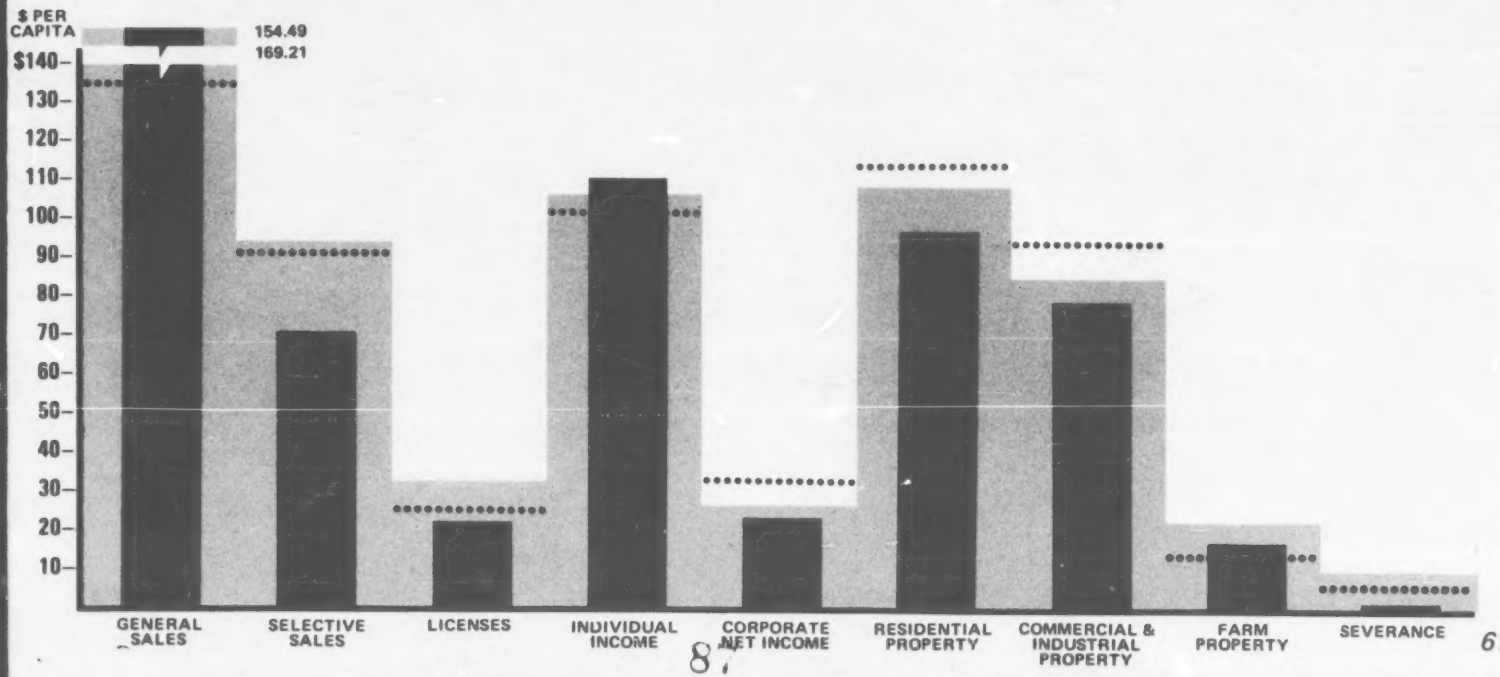
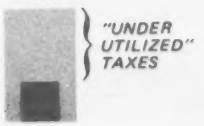


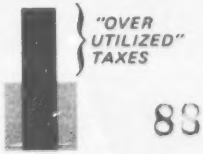
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	113 *(7)*	93 *(35)*	95 *(30)*	91 *(45)*	105 *(21)*	132 *(2)*	142 *(8)*
Effort	95 *(21)*	119 *(9)*	106 *(19)*	140 *(4)*	69 *(42)*	3 *(45)*	102 *(28)*
Amounts							
Potential	$2,254,305	$657,774	$400,879	$256,895	$87,639	$412,101	$137,627
Collected	2,134,842	785,516	425,882	359,634	60,820	13,578	140,365
Over (Under) Utilized	−119,463	127,742	25,003	102,739	−26,819	−398,523	2,738
Percent Distribution of Capacity							
State	100.0%	29.2%	17.8%	11.4%	3.9%	18.3%	6.1%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$727.20	$212.19	$129.32	$82.87	$28.27	$132.94	$44.40
State Revenue	688.66	253.39	137.38	116.01	19.62	4.38	45.28
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	88 *(45)*	118 *(13)*	85 *(47)*	95 *(23)*	108 *(10)*	0 *(32)*	48 *(44)*	101 *(29)*	99 *(33)*	136 *(8)*	134 *(16)*	46 *(44)*
Effort	130 *(4)*	69 *(37)*	169 *(1)*	141 *(10)*	171 *(10)*	0 *(30)*	1,356 *(2)*	77 *(41)*	221 *(2)*	5 *(45)*	166 *(15)*	54 *(48)*
Amounts												
Potential	$106,611	$35,374	$41,755	$24,276	$48,187	$0	$692	$58,079	$4,066	$20,666	$2,867	$1,961
Collected	138,471	24,248	70,614	34,299	82,618	0	9,384	44,982	8,987	1,024	4,766	1,061
Over (Under) Utilized	31,860	−11,126	28,859	10,023	34,431	0	8,692	−13,097	4,921	−19,642	1,899	−900
Percent Distribution of Capacity												
State	4.7%	1.6%	1.9%	1.1%	2.1%	0.0%	0.0%	2.6%	0.2%	0.9%	0.1%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$34.39	$11.41	$13.47	$7.83	$15.54	$0.00	$0.22	$18.74	$1.31	$6.67	$0.92	$0.63
State Revenue	44.67	7.82	22.78	11.06	26.65	0.00	3.03	14.51	2.90	0.33	1.54	0.34
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*





Connecticut

	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	123 *(4)*	153 *(2)*	108 *(13)*	15 *(46)*	100 *(25)*	179 *(3)*	4 *(47)*
Effort	118 *(14)*	116 *(13)*	120 *(13)*	134 *(12)*	127 *(13)*	126 *(14)*	0 *(31)*
Amounts							
Potential	$921,369	$533,072	$310,423	$6,420	$71,454	$36,854	$941
Collected	1,088,300	617,206	371,791	8,600	90,703	46,263	0
Over (Under) Utilized	166,931	84,134	61,368	2,180	19,249	9,409	−941
Percent Distribution of Capacity							
State	40.9%	23.6%	13.8%	0.3%	3.2%	1.6%	0.0%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$297.22	$171.96	$100.14	$2.07	$23.05	$11.89	$0.30
State Revenue	351.06	199.10	119.93	2.77	29.26	14.92	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

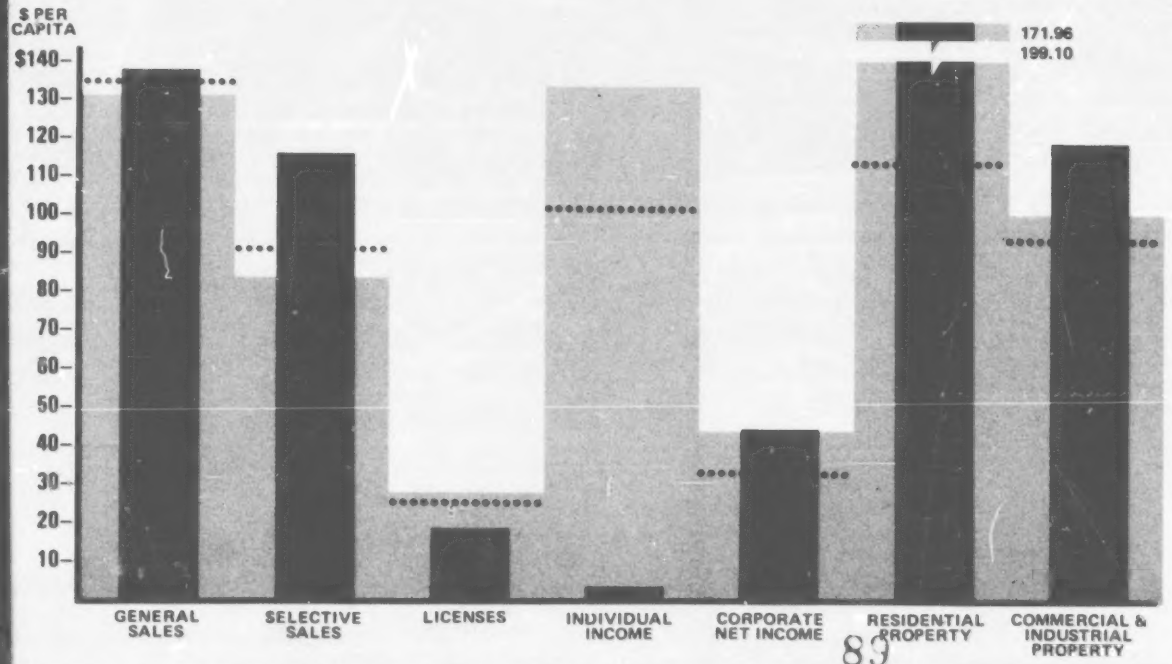


TABLE 9.–Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	120 *(5)*	125 *(3)*	124 *(7)*	127 *(5)*	79 *(51)*	130 *(3)*	81 *(20)*
Effort	90 *(27)*	85 *(34)*	94 *(24)*	71 *(49)*	88 *(28)*	183 *(7)*	0 *(47)*
Amounts							
Potential	$551,637	$202,791	$120,566	$82,225	$15,147	$93,517	$18,062
Collected	496,991	171,569	113,500	58,069	13,282	171,241	0
Over (Under) Utilized	–54,646	–31,222	–7,066	–24,156	–1,865	77,724	–18,062
Percent Distribution of Capacity							
State	100.0%	36.8%	21.9%	14.9%	2.7%	17.0%	3.3%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$772.71	$284.06	$168.88	$115.18	$21.22	$130.99	$25.30
State Revenue	696.16	240.33	158.99	81.34	18.60	239.87	0.00
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	69 *(49)*	340 *(2)*	138 *(5)*	121 *(3)*	157 *(1)*	0 *(32)*	221 *(2)*	56 *(51)*	77 *(51)*	185 *(1)*	122 *(21)*	0 *(51)*
Effort	100 (30)	50 *(46)*	47 *(47)*	0 *(51)*	124 *(16)*	0 *(30)*	0 *(29)*	180 *(3)*	0 *(49)*	0 *(50)*	0 *(50)*	0 *(51)*
Amounts												
Potential	$19,179	$23,490	$15,657	$7,100	$16,067	$0	$732	$7,365	$733	$6,449	$600	$0
Collected	19,099	11,651	7,330	0	19,989	0	0	13,282	0	0	0	0
Over (Under) Utilized	–80	–11,839	–8,327	–7,100	3,922	0	–732	5,917	–733	–6,449	–600	0
Percent Distribution of Capacity												
State	3.5%	4.3%	2.8%	1.3%	2.9%	0.0%	0.1%	1.3%	0.1%	1.2%	0.1%	0.0%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$26.87	$32.90	$21.93	$9.95	$22.51	$0.00	$1.03	$10.32	$1.03	$9.03	$0.84	$0.00
State Revenue	26.75	16.32	10.27	0.00	28.00	0.00	0.00	18.60	0.00	0.00	0.00	0.00
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE. *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	122 *(6)*	139 *(5)*	124 *(5)*	0 *(51)*	103 *(21)*	239 *(1)*	0 *(51)*
Effort	67 *(38)*	65 *(38)*	68 *(38)*	0 *(51)*	72 *(38)*	0 *(50)*	0 *(31)*
Amounts							
Potential	$210,780	$111,429	$82,311	$0	$17,040	$11,340	$0
Collected	140,899	72,938	55,733	0	12,228	0	0
Over (Under) Utilized	−69,881	−38,491	−26,578	0	−4,812	−11,340	0
Percent Distribution of Capacity							
State	38.2%	20.2%	14.9%	0.0%	3.1%	2.1%	0.0%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$295.25	$156.08	$115.30	$0.00	$23.87	$15.88	$0.00
State Revenue	197.37	102.17	78.07	0.00	17.13	0.00	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

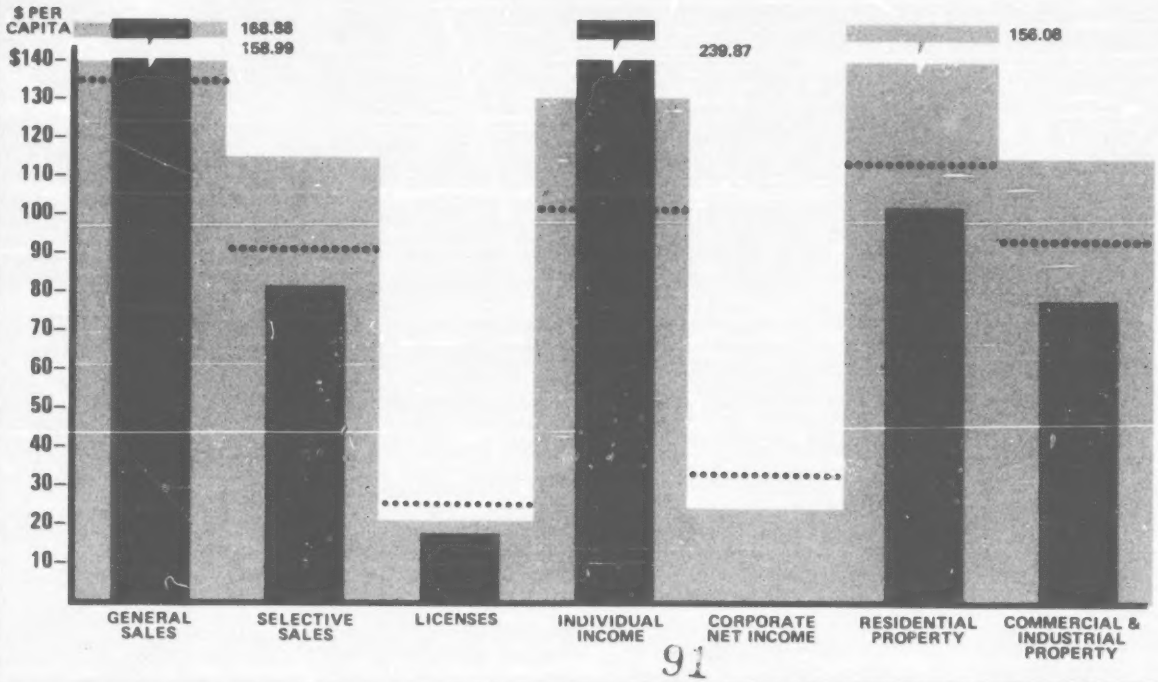
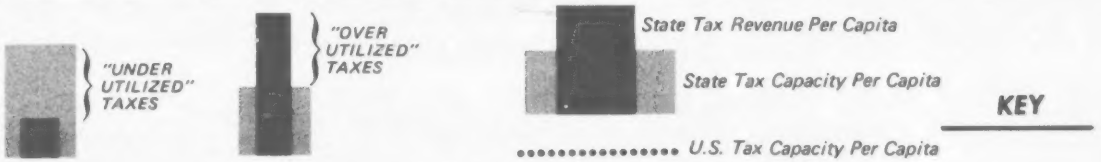


TABLE 9.–Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	122 *(4)*	120 *(4)*	114 *(10)*	129 *(4)*	103 *(25)*	118 *(8)*	164 *(6)*
Effort	86 *(36)*	45 *(48)*	0 *(48)*	105 *(19)*	455 *(1)*	212 *(3)*	59 *(40)*
Amounts							
Potential	$453,201	$157,781	$89,925	$67,856	$16,030	$68,945	$29,631
Collected	389,531	70,924	0	70,924	72,915	146,103	17,545
Over (Under) Utilized	−63,670	−86,857	−89,925	3,068	56,885	77,158	−12,086
Percent Distribution of Capacity							
State	100.0%	34.8%	19.8%	15.0%	3.5%	15.2%	6.5%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$782.73	$272.51	$155.31	$117.20	$27.69	$119.08	$51.18
State Revenue	672.76	122.49	0.00	122.49	125.93	252.34	30.30
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	106 *(28)*	133 *(7)*	113 *(12)*	97 *(19)*	118 *(4)*	619 *(1)*	129 *(8)*	97 *(38)*	106 *(15)*	143 *(5)*	114 *(23)*	36 *(46)*
Effort	124 *(5)*	60 *(40)*	112 *(14)*	80 *(44)*	135 *(14)*	71 *(20)*	45 *(10)*	156 *(6)*	113 *(19)*	1,360 *(1)*	85 *(26)*	100 *(26)*
Amounts												
Potential	$23,881	$7,451	$10,380	$4,630	$9,794	$11,374	$346	$10,425	$817	$4,047	$455	$286
Collected	29,707	4,498	11,609	3,711	13,206	8,036	157	16,285	927	55,030	386	287
Over (Under) Utilized	5,826	−2,953	1,229	−919	3,412	−3,338	−189	5,860	110	50,983	−69	1
Percent Distribution of Capacity												
State	5.3%	1.6%	2.3%	1.0%	2.2%	2.5%	0.1%	2.3%	0.2%	0.9%	0.1%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$41.25	$12.87	$17.93	$8.00	$16.92	$19.64	$0.60	$18.01	$1.41	$6.99	$0.79	$0.49
State Revenue	51.31	7.77	20.05	6.41	22.81	13.88	0.27	28.13	1.60	95.04	0.67	0.50
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	124 *(3)*	111 *(11)*	147 *(2)*	64 *(37)*	127 *(9)*	184 *(2)*	3 *(49)*
Effort	43 *(49)*	42 *(49)*	44 *(49)*	24 *(49)*	46 *(49)*	113 *(21)*	0 *(31)*
Amounts							
Potential	$173,592	$72,334	$79,285	$4,977	$16,996	$7,087	$135
Collected	74,005	30,444	34,519	1,200	7,842	8,039	0
Over (Under) Utilized	−99,587	−41,890	−44,766	−3,777	−9,154	952	−135
Percent Distribution of Capacity							
State	38.3%	16.0%	17.5%	1.1%	3.8%	1.6%	0.0%
U.S	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$299.81	$124.93	$136.93	$8.60	$29.35	$12.24	$0.23
State Revenue	127.82	52.58	59.62	2.07	13.54	13.88	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

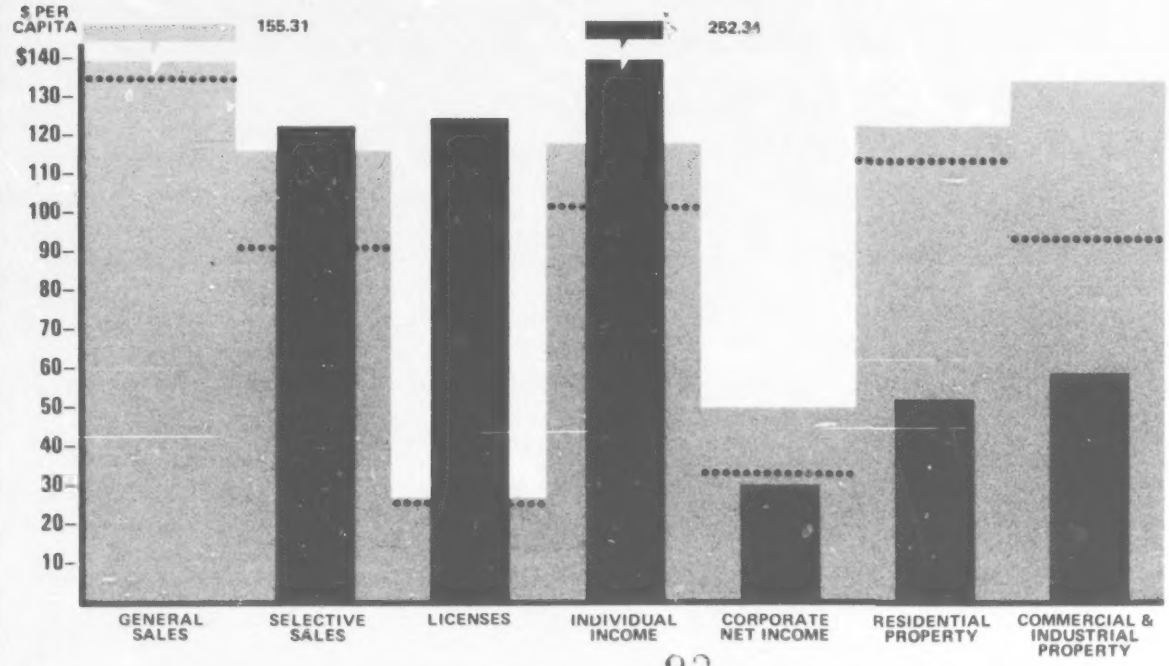


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of t

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATI NET INCOM
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	**98** *(28)*	111 *(11)*	111 *(13)*	111 *(7)*	108 *(18)*	96 *(27)*	55 *(40)*
Effort	**79** *(46)*	108 *(17)*	95 *(23)*	127 *(6)*	100 *(20)*	0 *(46)*	128 *(22)*
Amounts							
Potential	**$5,200,037**	$2,098,773	$1,260,251	$838,522	$240,855	$802,904	$140,914
Collected	**4,107,126**	2,261,795	1,200,061	1,061,734	241,984	0	180,256
Over (Under) Utilized	**−1,092,911**	163,022	−60,190	223,212	1,129	−802,904	39,342
Percent Distribution of Capacity							
State	**100.0%**	40.4%	24.2%	16.1%	4.6%	15.4%	2.7%
U.S.	**100.0%**	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	**$628.25**	$253.57	$152.26	$101.31	$29.10	$97.00	$17.02
State Revenue	**496.21**	273.26	144.99	128.28	29.24	0.0	21.78
U.S. Capacity	**642.76**	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hu
Indexes												
Capacity	105 *(31)*	136 *(6)*	99 *(22)*	97 *(20)*	98 *(20)*	268 *(4)*	145 *(6)*	104 *(27)*	112 *(8)*	143 *(6)*	60 *(37)*	7
Effort	106 *(22)*	159 *(10)*	135 *(8)*	80 *(45)*	185 *(6)*	111 *(3)*	41 *(11)*	127 *(11)*	156 *(5)*	7 *(41)*	333 *(2)*	6
Amounts												
Potential	$340,474	$108,631	$130,970	$65,651	$116,719	$70,500	$5,577	$159,280	$12,397	$57,669	$3,455	
Collected	362,518	173,152	176,948	52,193	216,474	78,135	2,314	201,739	19,387	3,815	11,498	
Over (Under) Utilized	22,044	64,521	45,978	−13,458	99,755	7,635	−3,263	42,459	6,990	−53,854	8,043	
Percent Distribution of Capacity												
State	6.5%	2.1%	2.5%	1.3%	2.2%	1.4%	0.1%	3.1%	0.2%	1.1%	0.1%	
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	
Amounts per Capita												
State Capacity	$41.13	$13.12	$15.82	$7.93	$14.10	$8.52	$0.67	$19.24	$1.50	$6.97	$0.42	
State Revenue	43.80	20.92	21.38	6.31	26.15	9.44	0.28	24.37	2.34	0.46	1.39	
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

U.S. Tax Capacity Per Capita

KEY

	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	89 *(32)*	99 *(18)*	78 *(35)*	67 *(33)*	99 *(26)*	169 *(4)*	61 *(22)*
Effort	76 *(32)*	74 *(33)*	77 *(33)*	89 *(23)*	81 *(33)*	37 *(42)*	73 *(13)*
Amounts							
Potential	$1,782,688	$922,027	$595,835	$74,844	$189,982	$92,880	$41,023
Collected	1,358,792	682,279	456,085	66,300	154,128	34,294	30,005
Over (Under) Utilized	−423,896	−239,748	−139,750	−8,544	−35,854	−58,586	−11,018
Percent Distribution of Capacity							
State	34.3%	17.7%	11.5%	1.4%	3.7%	1.8%	0.8%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$215.38	$111.40	$71.99	$9.04	$22.95	$11.22	$4.96
State Revenue	164.16	82.43	55.10	8.01	18.62	4.14	3.63
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

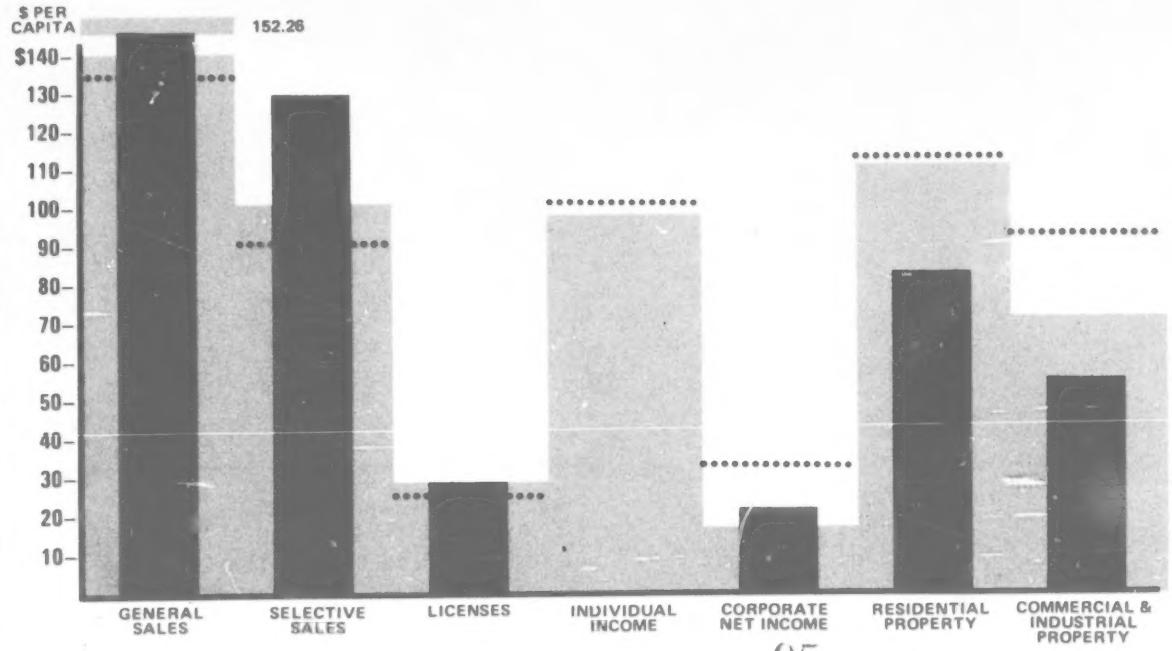


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	88 *(40)*	98 *(30)*	94 *(32)*	103 *(17)*	99 *(34)*	77 *(41)*	60 *(33)*
Effort	87 *(32)*	99 *(20)*	97 *(22)*	102 *(21)*	43 *(51)*	98 *(25)*	130 *(21)*
Amounts							
Potential	$2,796,600	$1,097,528	$634,583	$462,945	$131,130	$380,836	$92,010
Collected	2,441,749	1,087,804	614,860	472,944	56,047	373,916	119,353
Over (Under) Utilized	−354,851	−9,724	−19,723	9,999	−75,083	−6,920	27,343
Percent Distribution of Capacity							
State	100.0%	39.2%	22.7%	16.6%	4.7%	13.6%	3.3%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$567.15	$222.58	$128.69	$93.88	$26.59	$77.23	$18.66
State Revenue	495.18	220.61	124.69	95.91	11.37	75.83	24.20
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	121 *(7)*	101 *(23)*	94 *(32)*	93 *(25)*	97 *(25)*	0 *(32)*	67 *(27)*	104 *(25)*	101 *(25)*	85 *(33)*	43 *(43)*	100 *(33)*
Effort	98 *(31)*	242 *(2)*	96 *(25)*	103 *(31)*	26 *(38)*	0 *(30)*	0 *(29)*	42 *(51)*	82 *(33)*	20 *(29)*	43 *(32)*	81 *(33)*
Amounts												
Potential	$233,385	$48,381	$73,632	$37,588	$68,436	$0	$1,523	$95,549	$6,638	$20,603	$1,479	$6,861
Collected	228,159	117,071	70,976	38,656	18,082	0	0	40,396	5,439	4,019	640	5,553
Over (Under) Utilized	−5,226	68,690	−2,656	1,068	−50,354	0	−1,523	−55,153	−1,199	−16,584	−839	−1,308
Percent Distribution of Capacity												
State	8.3%	1.7%	2.6%	1.3%	2.4%	0.0%	0.1%	3.4%	0.2%	0.7%	0.1%	0.2%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$47.33	$9.81	$14.93	$7.62	$13.88	$0.00	$0.31	$19.38	$1.35	$4.18	$0.30	$1.39
State Revenue	46.27	23.74	14.39	7.84	3.67	0.00	0.00	8.19	1.10	0.82	0.13	1.13
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	89 *(33)*	87 *(24)*	85 *(28)*	84 *(28)*	114 *(16)*	78 *(33)*	22 *(34)*
Effort	75 *(33)*	73 *(34)*	76 *(34)*	76 *(29)*	81 *(34)*	19 *(47)*	0 *(31)*
Amounts							
Potential	$1,060,550	$484,793	$390,758	$55,557	$129,442	$25,514	$9,032
Collected	799,722	356,227	297,016	42,200	104,279	4,907	0
Over (Under) Utilized	−260,828	−128,566	−93,742	−13,357	−25,163	−20,607	−9,032
Percent Distribution of Capacity							
State	37.9%	17.3%	14.0%	2.0%	4.6%	0.9%	0.3%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$215.08	$98.32	$79.25	$11.27	$26.25	$5.17	$1.83
State Revenue	162.18	72.24	60.23	8.56	21.15	1.00	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

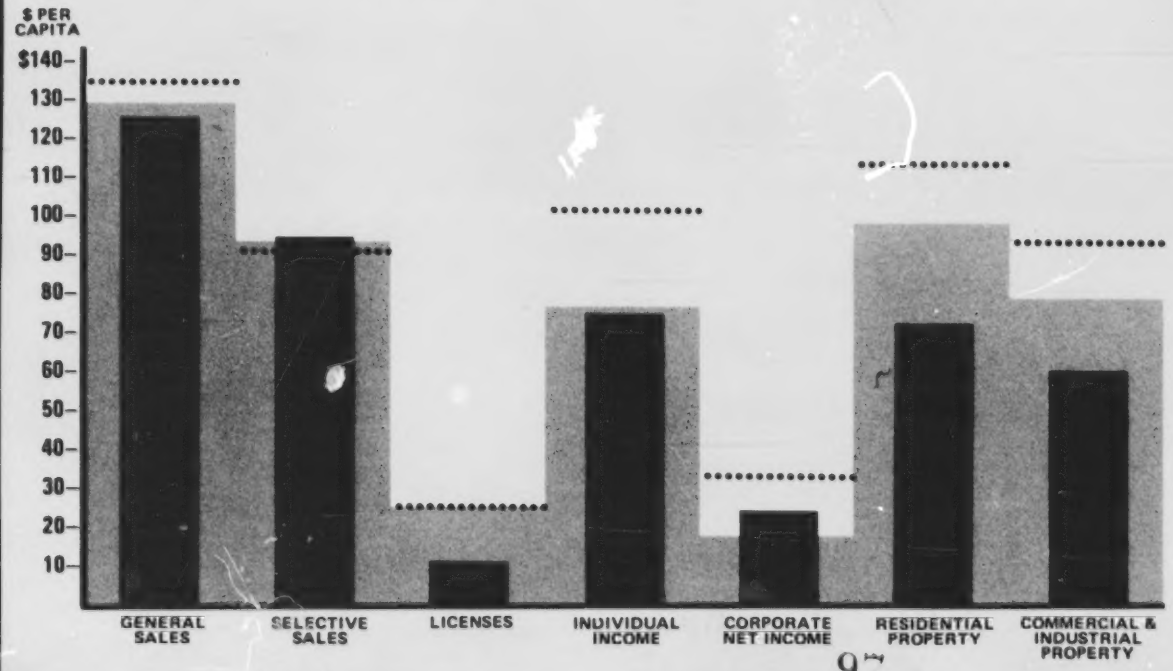
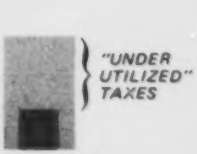


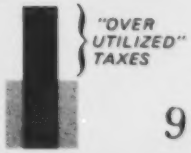
TABLE 9.–Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

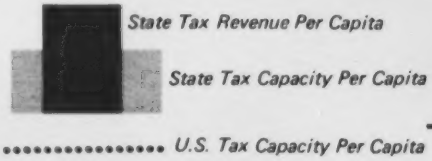
	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	109 *(11)*	109 *(16)*	131 *(2)*	75 *(51)*	93 *(44)*	108 *(12)*	55 *(39)*
Effort	120 *(4)*	177 *(1)*	185 *(2)*	154 *(1)*	64 *(46)*	179 *(8)*	212 *(2)*
Amounts							
Potential	$606,807	$214,518	$155,059	$59,459	$21,559	$94,365	$14,830
Collected	726,500	378,860	287,219	91,641	13,885	168,670	31,505
Over (Under) Utilized	119,693	164,342	132,160	32,182	−7,674	74,305	16,675
Percent Distribution of Capacity							
State	100.0%	35.4%	25.6%	9.8%	3.6%	15.6%	2.4%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$699.09	$247.14	$178.64	$68.50	$24.84	$108.72	$17.09
State Revenue	836.98	436.47	330.90	105.58	16.00	194.32	36.30
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	65 *(50)*	114 *(18)*	69 *(50)*	77 *(42)*	97 *(23)*	0 *(32)*	147 *(5)*	85 *(49)*	98 *(35)*	135 *(9)*	142 *(13)*	11 *(50)*
Effort	143 *(1)*	133 *(15)*	91 *(30)*	180 *(2)*	237 *(3)*	0 *(30)*	0 *(29)*	97 *(29)*	0 *(49)*	7 *(39)*	0 *(50)*	104 *(22)*
Amounts												
Potential	$22,072	$9,584	$9,607	$5,502	$12,101	$0	$593	$13,724	$1,131	$5,726	$850	$128
Collected	31,637	12,783	8,706	9,886	28,629	0	0	13,351	0	401	0	133
Over (Under) Utilized	9,565	3,199	−901	4,384	16,528	0	−593	−373	−1,131	−5,325	−850	5
Percent Distribution of Capacity												
State	3.6%	1.6%	1.6%	0.9%	2.0%	0.0%	0.1%	2.3%	0.2%	0.9%	0.1%	0.0%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$25.43	$11.04	$11.07	$6.34	$13.94	$0.00	$0.68	$15.81	$1.30	$6.60	$0.98	$0.15
State Revenue	36.45	14.73	10.03	11.39	32.98	0.00	0.00	15.38	0.00	0.46	0.00	0.15
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*







	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	122 *(7)*	156 *(1)*	99 *(17)*	74 *(32)*	77 *(41)*	74 *(37)*	17 *(36)*
Effort	51 *(45)*	49 *(45)*	51 *(45)*	71 *(33)*	54 *(45)*	82 *(27)*	0 *(31)*
Amounts							
Potential	$256,099	$152,046	$80,083	$8,641	$15,329	$4,252	$1,184
Collected	130,101	74,908	40,813	6,100	8,280	3,479	0
Over (Under) Utilized	−125,998	−77,138	−39,270	−2,541	−7,049	−773	−1,184
Percent Distribution of Capacity							
State	42.2%	25.1%	13.2%	1.4%	2.5%	0.7%	0.2%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$295.04	$175.17	$92.26	$9.96	$17.66	$4.90	$1.36
State Revenue	149.89	86.30	47.02	7.03	9.54	4.01	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

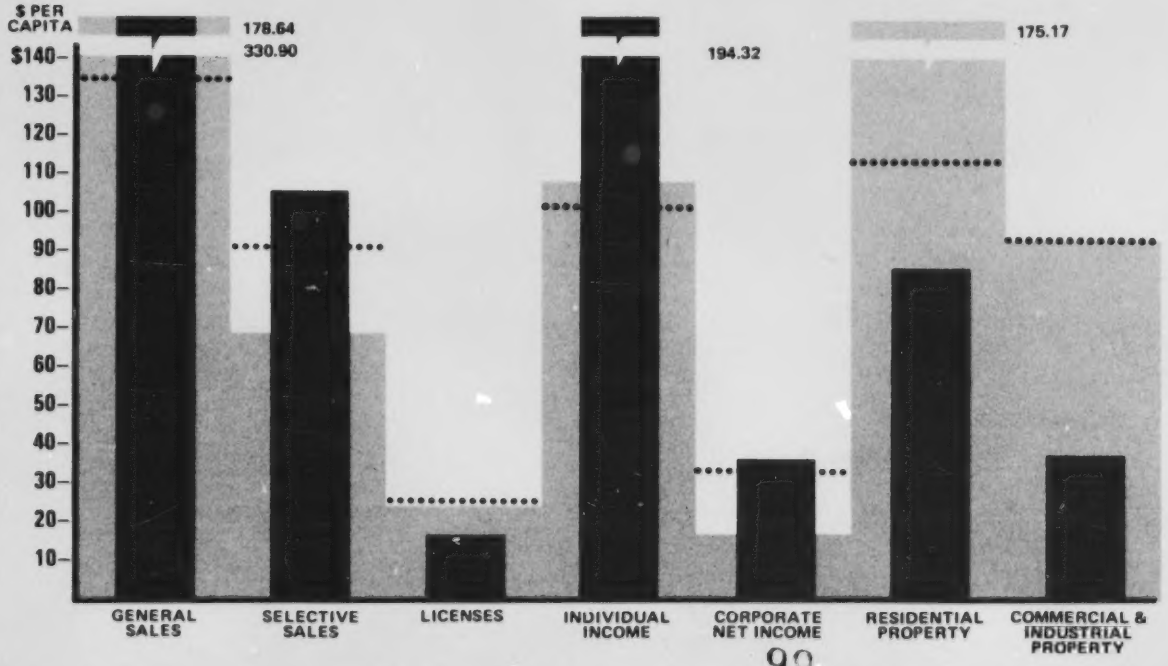
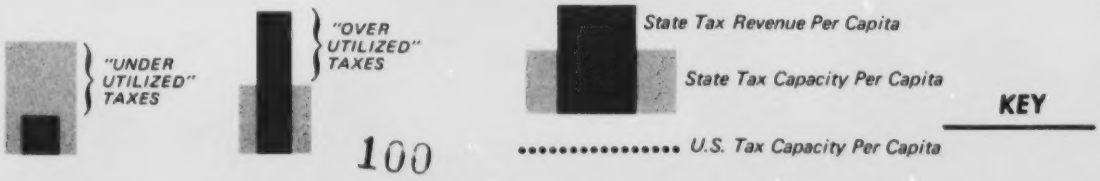


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	**87** *(41)*	92 *(41)*	88 *(42)*	98 *(31)*	131 *(4)*	80 *(37)*	59 *(34)*
Effort	**93** *(23)*	82 *(37)*	81 *(32)*	83 *(41)*	97 *(24)*	139 *(11)*	189 *(7)*
Amounts							
Potential	**$452,651**	$170,121	$97,771	$72,350	$28,682	$65,682	$14,924
Collected	**421,476**	138,913	79,110	59,803	27,720	91,244	28,162
Over (Under) Utilized	**−31,175**	−31,208	−18,661	−12,547	−962	25,562	13,238
Percent Distribution of Capacity							
State	**100.0%**	37.6%	21.6%	16.0%	6.3%	14.5%	3.3%
U.S.	**100.0%**	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	**$556.77**	$209.25	$120.26	$88.99	$35.28	$80.79	$18.36
State Revenue	**518.42**	170.86	97.31	73.56	34.10	112.23	34.64
U.S. Capacity	**642.76**	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	115 *(12)*	70 *(44)*	93 *(33)*	91 *(29)*	98 *(21)*	21 *(29)*	50 *(42)*	126 *(5)*	106 *(16)*	102 *(20)*	97 *(29)*	350 *(2)*
Effort	102 *(28)*	108 *(22)*	63 *(43)*	124 *(21)*	12 *(46)*	46 *(27)*	0 *(29)*	103 *(24)*	149 *(9)*	26 *(22)*	105 *(23)*	123 *(16)*
Amounts												
Potential	$36,524	$5,520	$12,086	$6,082	$11,404	$546	$188	$18,988	$1,143	$4,050	$543	$3,958
Collected	37,112	5,947	7,579	7,564	1,351	250	0	19,502	1,706	1,057	571	4,884
Over (Under) Utilized	588	427	−4,507	1,482	−10,053	−296	−188	514	563	−2,993	28	926
Percent Distribution of Capacity												
State	8.1%	1.2%	2.7%	1.3%	2.5%	0.1%	0.0%	4.2%	0.3%	0.9%	0.1%	0.9%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$44.92	$6.75	$14.87	$7.48	$14.03	$0.67	$0.23	$23.36	$1.41	$4.98	$0.67	$4.87
State Revenue	45.65	7.31	9.32	9.30	1.66	0.31	0.00	23.99	2.10	1.30	0.70	6.01
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	82 *(38)*	56 *(47)*	73 *(43)*	366 *(8)*	77 *(39)*	94 *(20)*	111 *(15)*
Effort	82 *(29)*	81 *(29)*	84 *(29)*	76 *(30)*	89 *(29)*	72 *(34)*	7 *(25)*
Amounts							
Potential	$160,826	$51,3[illegible]	$55,070	$39,869	$14,514	$5,073	$7,343
Collected	131,325	41,81[illegible]	46,363	30,200	12,951	3,631	481
Over (Under) Utilized	−29,501	−9,562	−8,707	−9,669	−1,563	−1,442	−6,862
Percent Distribution of Capacity							
State	35.5%	11.3%	12.2%	8.8%	3.2%	1.1%	1.6%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$[illegible]7.82	$63.19	$67.74	$49.04	$17.8[illegible]	$6.24	$9.03
State Revenue	161.53	51.43	57.03	37.15	15.93	4.47	0.59
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

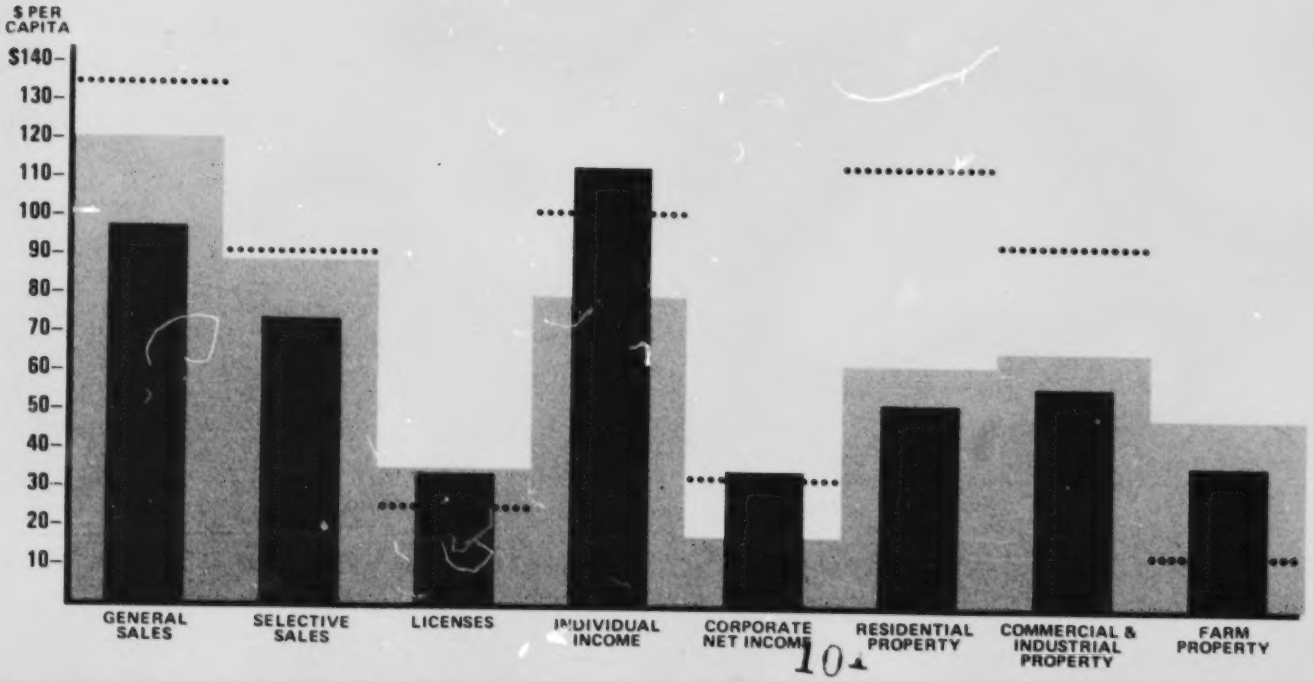


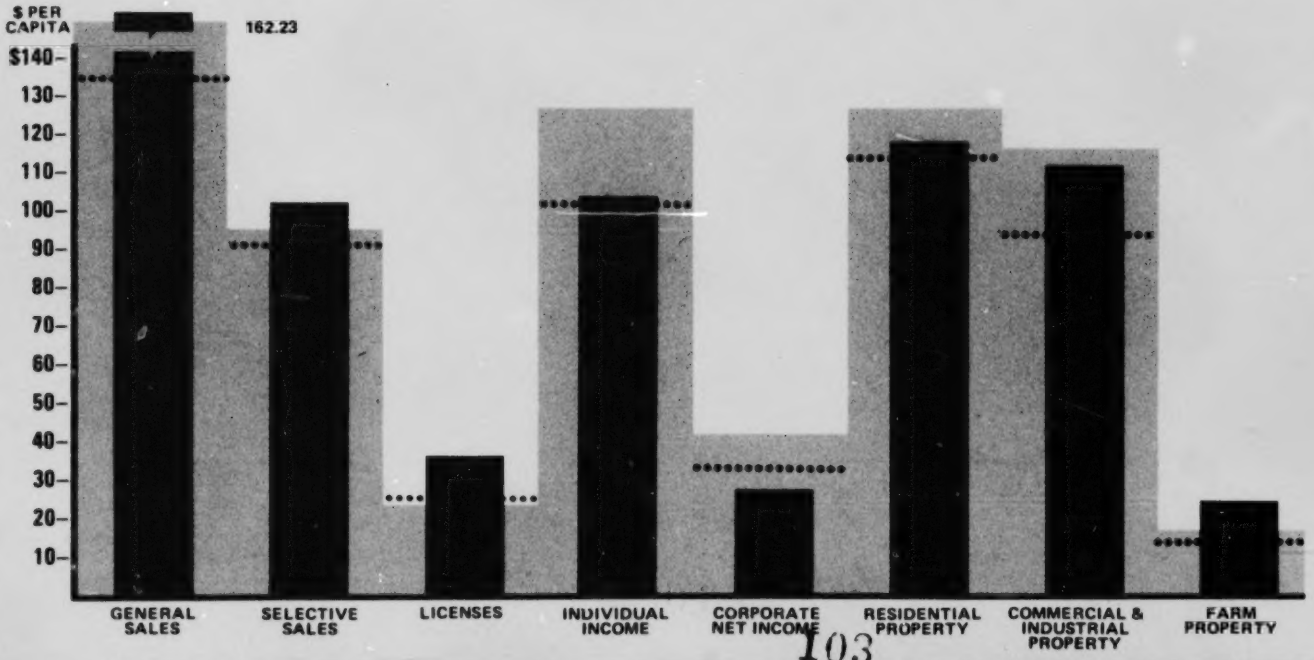
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	114 *(6)*	107 *(18)*	108 *(16)*	105 *(12)*	91 *(46)*	125 *(4)*	135 *(9)*
Effort	97 *(17)*	108 *(16)*	110 *(16)*	106 *(18)*	148 *(4)*	81 *(31)*	65 *(38)*
Amounts							
Potential	$8,228,027	$2,724,993	$1,657,416	$1,067,577	$273,047	$1,411,683	$472,349
Collected	7,999,697	2,944,962	1,816,526	1,128,436	405,208	1,136,918	306,828
Over (Under) Utilized	−228,330	219,969	159,110	60,859	132,161	−274,765	−165,521
Percent Distribution of Capacity							
State	100.0%	33.1%	20.1%	13.0%	3.3%	17.2%	5.7%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$734.84	$243.37	$148.02	$95.34	$24.39	$126.08	$42.19
State Revenue	714.45	263.01	162.23	100.78	36.19	101.54	27.40
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	92 *(44)*	121 *(12)*	101 *(20)*	110 *(7)*	119 *(3)*	164 *(10)*	100 *(10)*	91 *(44)*	94 *(43)*	89 *(30)*	153 *(10)*	59 *(42)*
Effort	93 *(37)*	60 *(42)*	104 *(20)*	54 *(50)*	193 *(5)*	104 *(5)*	48 *(9)*	189 *(1)*	107 *(23)*	53 *(16)*	9 *(43)*	64 *(46)*
Amounts												
Potential	$400,842	$130,505	$180,062	$100,921	$191,690	$58,355	$5,202	$189,181	$13,961	$48,869	$11,837	$9,199
Collected	374,575	77,906	187,979	54,331	370,232	60,907	2,506	357,399	14,919	25,929	1,115	5,846
Over (Under) Utilized	−26,267	−52,599	7,917	−46,590	178,542	2,552	−2,696	168,218	958	−22,940	−10,722	−3,353
Percent Distribution of Capacity												
State	4.9%	1.6%	2.2%	1.2%	2.3%	0.7%	0.1%	2.3%	0.2%	0.6%	0.1%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$35.80	$11.66	$16.08	$9.01	$17.12	$5.21	$0.46	$16.90	$1.25	$4.36	$1.06	$0.82
State Revenue	33.45	6.96	16.79	4.85	33.07	5.44	0.22	31.92	1.33	2.32	0.10	0.52
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

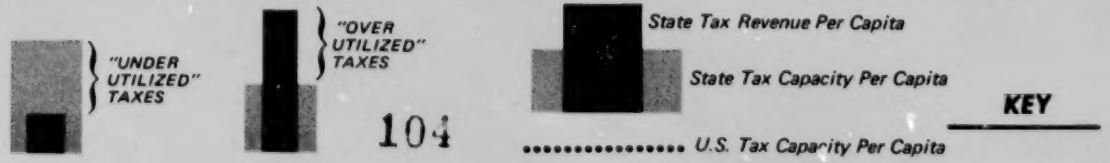
	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	119 *(8)*	113 *(9)*	125 *(4)*	134 *(18)*	115 *(12)*	124 *(13)*	39 *(28)*
Effort	97 *(20)*	93 *(21)*	96 *(21)*	135 *(11)*	101 *(21)*	81 *(29)*	0 *(31)*
Amounts							
Potential	$3,218,197	$1,420,337	$1,298,960	$201,195	$297,705	$92,134	$35,624
Collected	3,131,444	1,314,691	1,243,740	270,900	302,113	74,337	0
Over (Under) Utilized	−86,753	−105,646	−55,220	69,705	4,408	−17,797	−35,624
Percent Distribution of Capacity							
State	39.1%	17.3%	15.8%	2.4%	3.6%	1.1%	0.4%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$287.42	$126.85	$116.01	$17.97	$26.59	$8.23	$3.18
State Revenue	279.67	117.41	111.08	24.19	26.98	6.64	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17



	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	98 *(27)*	103 *(23)*	106 *(19)*	99 *(27)*	98 *(38)*	99 *(24)*	79 *(22)*
Effort	92 *(24)*	96 *(24)*	111 *(15)*	74 *(48)*	70 *(41)*	80 *(33)*	59 *(41)*
Amounts							
Potential	$3,339,527	$1,246,400	$767,776	$478,624	$139,144	$527,845	$131,279
Collected	3,064,328	1,201,920	849,144	352,776	97,618	421,091	77,427
Over (Under) Utilized	−275,199	−44,480	81,368	−125,848	−41,526	−106,754	−53,852
Percent Distribution of Capacity							
State	100.0%	37.3%	23.0%	14.3%	4.2%	15.8%	3.9%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$628.56	$234.59	$144.51	$90.09	$26.19	$99.35	$24.71
State Revenue	576.76	226.22	159.82	66.40	18.37	79.26	14.57
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	111 *(19)*	66 *(47)*	125 *(6)*	69 *(50)*	99 *(18)*	0 *(32)*	51 *(41)*	100 *(31)*	103 *(20)*	81 *(38)*	100 *(28)*	109 *(31)*
Effort	105 *(23)*	74 *(31)*	46 *(48)*	118 *(24)*	0 *(50)*	0 *(30)*	2 *(24)*	84 *(34)*	0 *(49)*	9 *(36)*	222 *(7)*	53 *(49)*
Amounts												
Potential	$231,449	$34,081	$106,209	$30,070	$75,569	$0	$1,246	$98,996	$7,293	$21,157	$3,650	$8,048
Collected	242,764	25,293	49,307	35,391	0	0	21	83,373	0	1,908	8,092	4,245
Over (Under) Utilized	11,315	−8,788	−56,902	5,321	−75,569	0	−1,225	−15,623	−7,293	−19,249	4,442	−3,803
Percent Distribution of Capacity												
State	6.9%	1.0%	3.2%	0.9%	2.3%	0.0%	0.0%	3.0%	0.2%	0.6%	0.1%	0.2%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$43.56	$6.41	$19.99	$5.66	$14.22	$0.00	$0.23	$18.63	$1.37	$3.98	$0.69	$1.51
State Revenue	45.69	4.76	9.28	6.66	0.00	0.00	0.00	15.69	0.00	0.36	1.52	0.80
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	98 *(22)*	81 *(27)*	114 *(11)*	138 *(17)*	89 *(34)*	76 *(35)*	31 *(31)*
Effort	98 *(19)*	96 *(20)*	100 *(20)*	89 *(22)*	106 *(20)*	135 *(11)*	4 *(27)*
Amounts							
Potential	$1,254,512	$484,760	$561,729	$98,591	$109,432	$26,931	$13,416
Collected	1,229,384	466,723	559,449	87,700	115,512	36,413	475
Over (Under) Utilized	−25,128	−18,037	−2,280	−10,891	6,080	9,482	−12,941
Percent Distribution of Capacity							
State	37.6%	14.5%	16.8%	3.0%	3.3%	0.8%	0.4%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$236.12	$91.24	$105.73	$18.56	$20.60	$5.07	$2.53
State Revenue	231.39	87.85	105.30	16.51	21.74	6.85	0.09
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

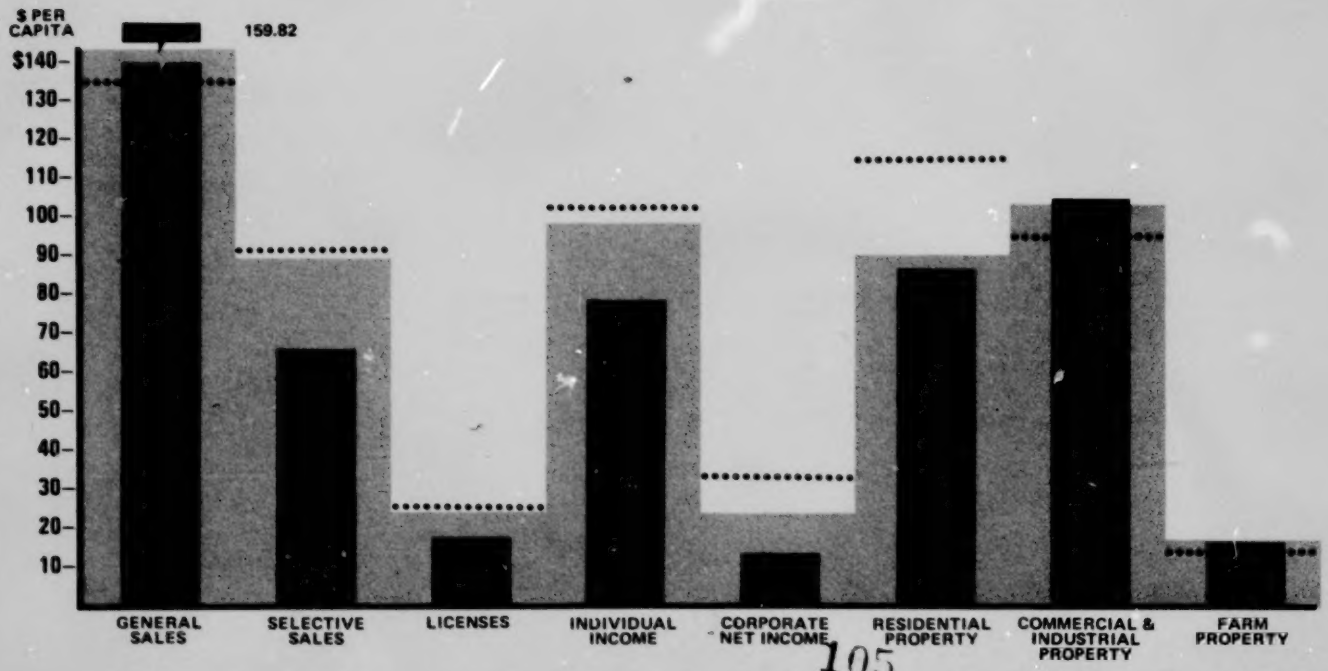
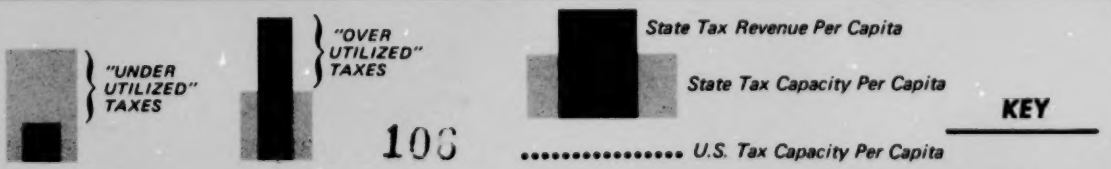


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	103 *(15)*	112 *(10)*	122 *(8)*	97 *(34)*	115 *(14)*	101 *(21)*	58 *(36)*
Effort	95 *(20)*	66 *(45)*	60 *(42)*	79 *(43)*	136 *(6)*	124 *(15)*	124 *(25)*
Amounts							
Potential	$1,902,097	$729,852	$476,320	$253,532	$88,389	$289,852	$51,449
Collected	1,811,807	485,078	283,758	201,320	120,343	358,899	63,612
Over (Under) Utilized	−90,290	−244,774	−192,562	−52,212	31,954	69,047	12,163
Percent Distribution of Capacity							
State	100.0%	38.4%	25.0%	13.3%	4.6%	15.2%	2.7%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$664.84	$255.10	$166.49	$88.62	$30.89	$101.31	$17.98
State Revenue	633.28	169.55	99.18	70.37	42.06	125.45	22.23
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	113 *(16)*	69 *(46)*	93 *(34)*	102 *(14)*	99 *(17)*	0 *(32)*	57 *(36)*	117 *(11)*	108 *(11)*	97 *(24)*	128 *(19)*	149 *(19)*
Effort	94 *(35)*	69 *(36)*	105 *(18)*	98 *(35)*	3 *(48)*	0 *(30)*	0 *(29)*	167 *(5)*	154 *(8)*	7 *(38)*	185 *(12)*	79 *(34)*
Amounts												
Potential	$126,577	$19,192	$42,209	$24,081	$40,721	$0	$752	$62,205	$4,116	$13,623	$2,534	$5,911
Collected	118,923	13,300	44,293	23,592	1,212	0	0	103,624	6,341	1,002	4,700	4,676
Over (Under) Utilized	−7,654	−5,892	2,084	−489	−39,509	0	−752	41,419	2,225	−12,621	2,166	−1,235
Percent Distribution of Capacity												
State	6.7%	1.0%	2.2%	1.3%	2.1%	0.0%	0.0%	3.3%	0.2%	0.7%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$44.24	$6.71	$14.75	$8.42	$14.23	$0.00	$0.26	$21.74	$1.44	$4.76	$0.89	$2.07
State Revenue	41.57	4.65	15.48	8.25	0.42	0.00	0.00	36.22	2.22	0.35	1.64	1.63
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	103 *(15)*	77 *(31)*	75 *(38)*	509 *(5)*	107 *(19)*	130 *(10)*	21 *(35)*
Effort	106 *(17)*	101 *(18)*	104 *(18)*	112 *(19)*	111 *(18)*	119 *(17)*	0 *(31)*
Amounts							
Potential	$712,867	$247,633	$199,339	$195,149	$70,746	$24,843	$4,845
Collected	754,415	249,831	208,033	218,300	78,251	29,460	0
Over (Under) Utilized	41,548	2,198	8,694	23,151	7,505	4,617	–4,845
Percent Distribution of Capacity							
State	37.5%	13.0%	10.5%	10.3%	3.7%	1.3%	0.3%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$249.17	$86.55	$69.67	$68.21	$24.73	$8.68	$1.69
State Revenue	263.69	87.32	72.71	76.30	27.35	10.30	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

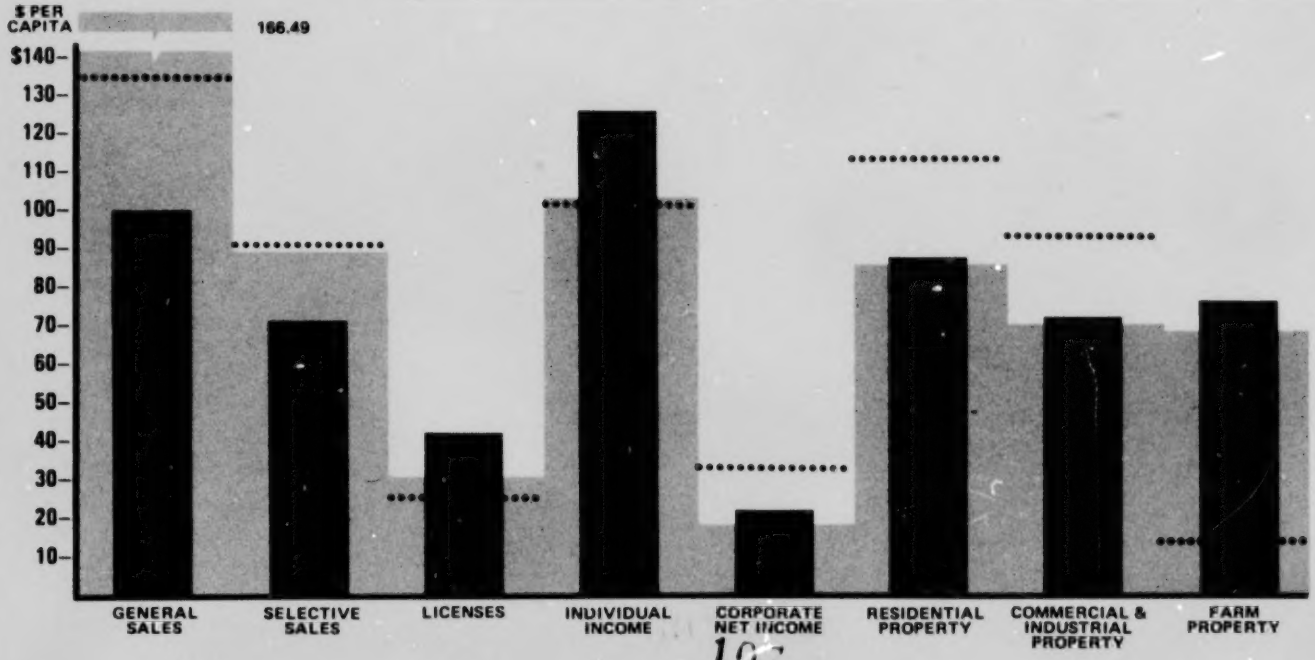
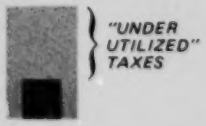


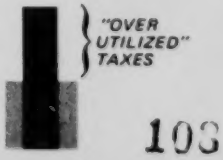
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	105 *(12)*	110 *(12)*	119 *(9)*	98 *(32)*	119 *(9)*	105 *(15)*	95 *(15)*
Effort	87 *(34)*	77 *(42)*	73 *(38)*	85 *(40)*	75 *(40)*	71 *(37)*	128 *(23)*
Amounts							
Potential	$1,542,375	$571,762	$369,125	$202,637	$72,782	$240,335	$67,275
Collected	1,335,591	439,290	267,632	171,658	54,587	170,044	85,887
Over (Under) Utilized	−206,784	−132,472	−101,493	−30,979	−18,195	−70,291	18,612
Percent Distribution of Capacity							
State	100.0%	37.1%	23.9%	13.1%	4.7%	15.6%	4.4%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$676.48	$250.77	$161.90	$88.88	$31.92	$105.41	$29.51
State Revenue	585.79	192.67	117.38	75.28	23.94	74.58	37.67
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	117 *(10)*	65 *(48)*	95 *(27)*	87 *(33)*	100 *(15)*	0 *(32)*	57 *(35)*	127 *(4)*	120 *(2)*	92 *(28)*	77 *(32)*	125 *(27)*
Effort	90 *(43)*	110 *(20)*	89 *(33)*	122 *(22)*	35 *(34)*	0 *(30)*	0 *(29)*	83 *(35)*	74 *(39)*	38 *(17)*	39 *(36)*	69 *(44)*
Amounts												
Potential	$104,493	$14,279	$34,381	$19,219	$32,662	$0	$603	$53,687	$3,653	$10,273	$1,209	$3,960
Collected	94,295	15,771	30,462	19,816	11,314	0	0	44,785	2,687	3,902	472	2,741
Over (Under) Utilized	−10,198	1,492	−3,919	3,597	−21,348	0	−603	−8,902	−966	−6,371	−737	−1,219
Percent Distribution of Capacity												
State	6.8%	0.9%	2.2%	1.1%	2.1%	0.0%	0.0%	3.5%	0.2%	0.7%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$45.83	$6.26	$15.08	$7.11	$14.33	$0.0	$0.26	$23.55	$1.60	$4.51	$0.53	$1.74
State Revenue	41.36	6.92	13.36	8.69	4.96	0.00	0.00	19.64	1.18	1.71	0.21	1.20
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*





	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	99 *(20)*	71 *(37)*	80 *(32)*	383 *(7)*	144 *(2)*	109 *(16)*	151 *(12)*
Effort	105 *(18)*	103 *(17)*	107 *(17)*	100 *(21)*	113 *(17)*	69 *(35)*	2 *(29)*
Amounts							
Potential	$545,477	$182,174	$170,375	$116,990	$75,938	$16,562	$28,182
Collected	573,595	188,247	182,117	117,200	86,031	11,488	700
Over (Under) Utilized	28,118	6,073	11,742	210	10,093	–5,074	–27,482
Percent Distribution of Capacity							
State	35.4%	11.8%	11.0%	7.6%	4.9%	1.1%	1.8%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$239.24	$79.90	$74.73	$51.31	$33.31	$7.26	$12.36
State Reveune	251.58	82.56	79.88	51.40	37.73	5.04	0.31
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

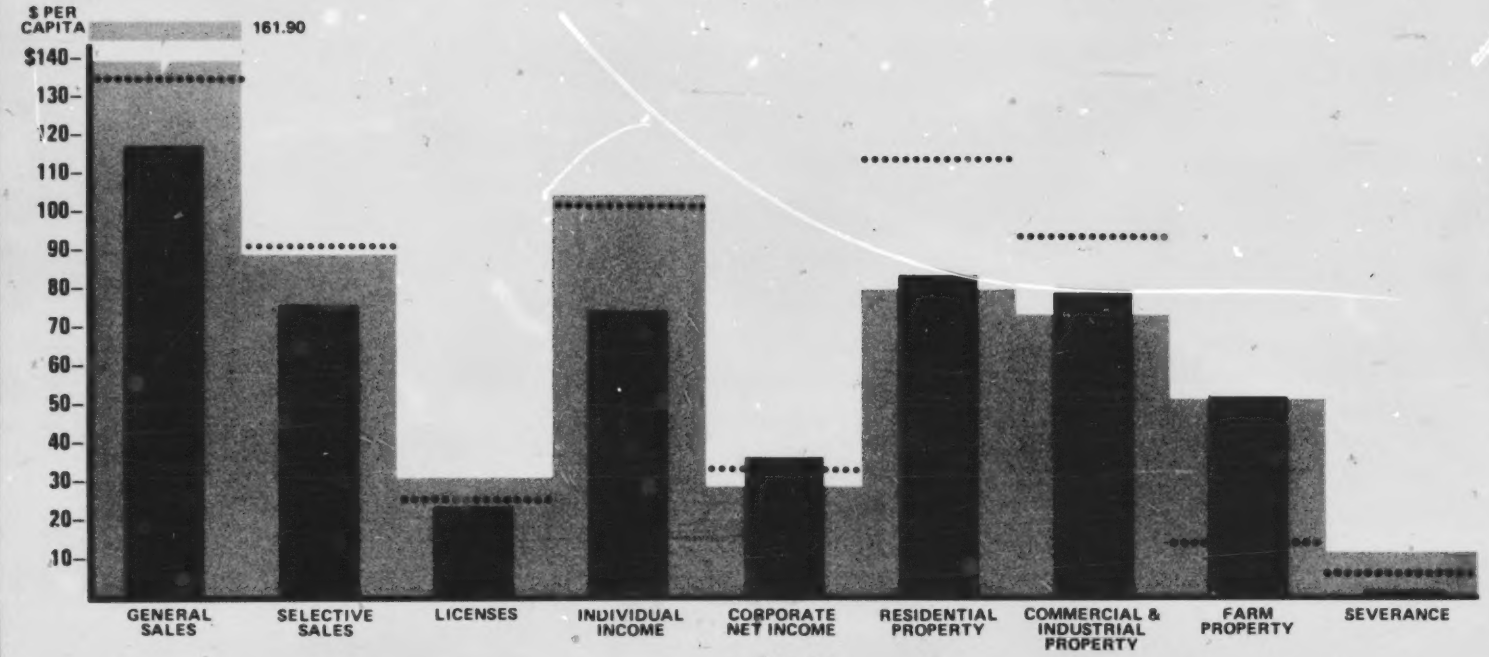
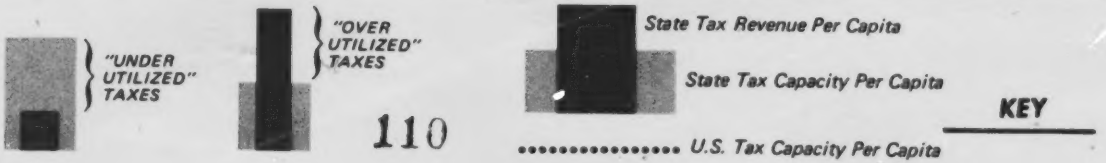


TABLE 9.–Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	90 *(39)*	92 *(39)*	82 *(48)*	108 *(8)*	99 *(33)*	78 *(40)*	91 *(16)*
Effort	81 *(41)*	89 *(29)*	98 *(21)*	79 *(44)*	66 *(45)*	124 *(14)*	121 *(26)*
Amounts							
Potential	$1,948,535	$710,957	$377,945	$333,012	$90,077	$265,889	$96,523
Collected	1,581,159	636,025	371,819	264,206	59,422	329,888	116,626
Over (Under) Utilized	−367,376	−74,932	−6,126	−68,806	−30,655	63,999	20,103
Percent Distribution of Capacity							
State	100.0%	36.5%	19.4%	17.1%	4.6%	13.6%	5.0%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$575.30	$209.91	$111.59	$98.32	$26.59	$78.50	$28.50
State Revenue	466.83	187.78	109.78	78.91	17.54	97.40	34.43
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	107 *(25)*	74 *(39)*	170 *(3)*	79 *(40)*	74 *(45)*	155 *(13)*	54 *(37)*	106 *(20)*	93 *(46)*	72 *(45)*	48 *(40)*	126 *(26)*
Effort	119 *(8)*	60 *(41)*	23 *(50)*	216 *(1)*	5 *(47)*	60 *(25)*	30 *(12)*	66 *(44)*	54 *(44)*	60 *(14)*	80 *(27)*	85 *(31)*
Amounts												
Potential	$141,213	$24,356	$91,853	$22,017	$36,048	$16,675	$850	$66,830	$4,173	$11,999	$1,128	$5,947
Collected	168,746	14,669	21,185	47,541	1,806	10,005	254	43,989	2,262	7,240	905	5,026
Over (Under) Utilized	27,533	−9,687	−70,668	25,524	−34,242	−6,670	−596	−22,841	−1,911	−4,759	−223	−921
Percent Distribution of Capacity												
State	7.2%	1.2%	4.7%	1.1%	1.9%	0.9%	0.0%	3.4%	0.2%	0.6%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$41.69	$7.19	$27.12	$6.50	$10.64	$4.92	$0.25	$19.73	$1.23	$3.54	$0.33	$1.76
State Revenue	49.82	4.33	6.25	14.04	0.53	2.95	0.07	12.99	0.67	2.14	0.27	1.48
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	82 *(37)*	72 *(36)*	78 *(34)*	114 *(21)*	135 *(8)*	65 *(41)*	346 *(7)*
Effort	48 *(48)*	45 *(48)*	47 *(48)*	60 *(36)*	50 *(48)*	122 *(16)*	103 *(11)*
Amounts							
Potential	$674,718	$272,374	$245,188	$51,627	$105,529	$14,622	$95,749
Collected	322,264	123,714	115,200	30,800	52,550	17,845	99,089
Over (Under) Utilized	−352,454	−148,660	−129,988	−20,827	−52,979	3,223	3,340
Percent Distribution of Capacity							
State	34.6%	14.0%	12.6%	2.6%	5.4%	0.8%	4.9%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$199.21	$80.42	$72.39	$15.24	$31.16	$4.32	$28.27
State Revenue	95.15	36.53	34.01	9.09	15.52	5.27	29.26
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

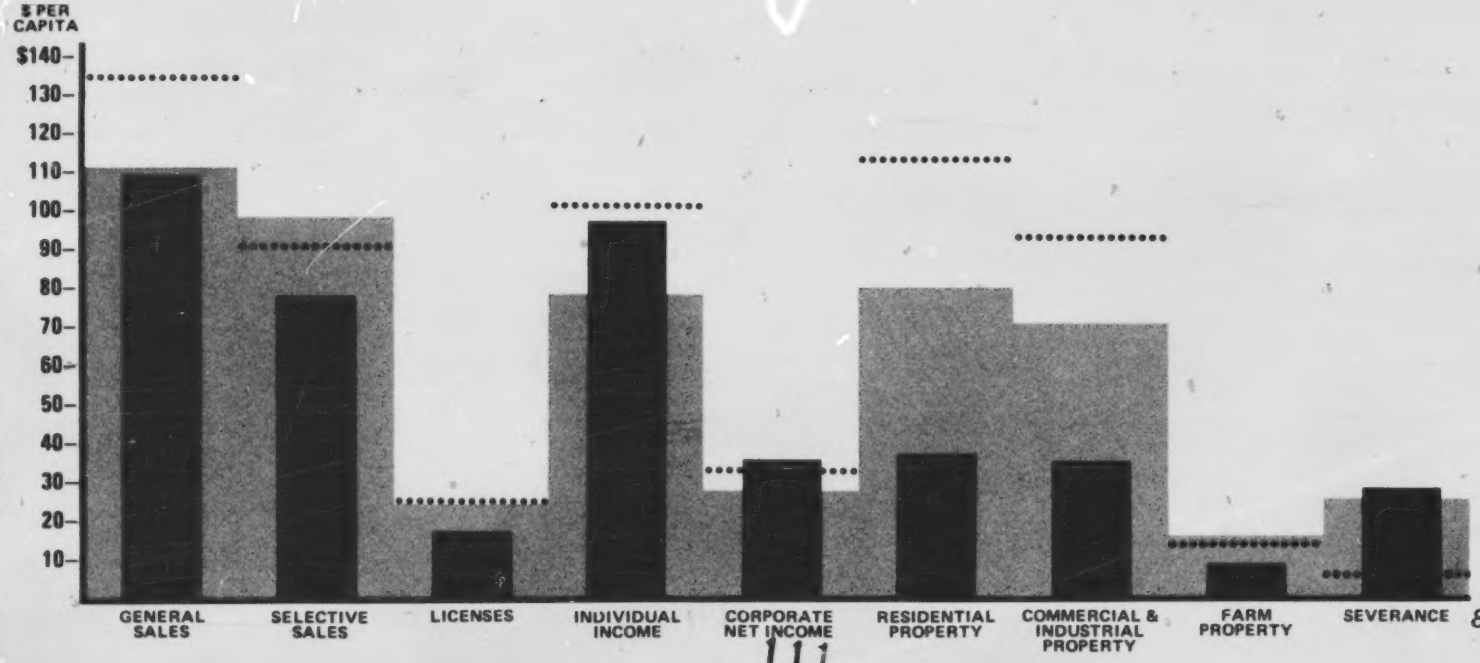
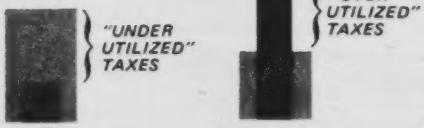


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	103 *(14)*	91 *(44)*	87 *(43)*	98 *(33)*	95 *(43)*	80 *(39)*	172 *(5)*
Effort	82 *(40)*	118 *(10)*	135 *(9)*	96 *(25)*	81 *(38)*	35 *(41)*	39 *(44)*
Amounts							
Potential	$2,530,962	$790,705	$453,293	$337,412	$96,924	$307,456	$204,098
Collected	2,085,636	936,607	613,972	322,635	78,489	108,870	78,668
Over (Under) Utilized	−445,326	145,902	160,679	−14,777	−18,435	−198,586	−125,430
Percent Distribution of Capacity							
State	100.0%	31.2%	17.9%	13.3%	3.8%	12.1%	8.1%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$664.99	$207.75	$119.10	$88.65	$25.47	$80.78	$53.63
State Revenue	547.99	246.09	161.32	84.77	20.62	28.60	20.67
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	101 *(33)*	89 *(30)*	102 *(19)*	87 *(32)*	94 *(26)*	114 *(19)*	62 *(32)*	92 *(43)*	92 *(47)*	95 *(26)*	169 *(7)*	95 *(35)*
Effort	103 *(27)*	141 *(14)*	86 *(36)*	132 *(15)*	46 *(26)*	72 *(19)*	19 *(15)*	49 *(49)*	113 *(20)*	214 *(8)*	31 *(39)*	43 *(50)*
Amounts												
Potential	$149,467	$32,594	$61,706	$27,368	$51,469	$13,720	$1,088	$65,143	$4,637	$17,657	$4,447	$5,040
Collected	153,397	45,947	53,321	36,091	23,742	9,932	205	31,917	5,219	37,813	1,379	2,161
Over (Under) Utilized	3,930	13,353	−8,385	8,723	−27,727	−3,788	−883	−33,226	582	20,156	−3,068	−2,879
Percent Distribution of Capacity												
State	5.9%	1.3%	2.4%	1.1%	2.0%	0.5%	0.0%	2.6%	0.2%	0.7%	0.2%	0.2%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$39.27	$8.56	$16.21	$7.19	$13.52	$3.60	$0.29	$17.12	$1.22	$4.64	$1.17	$1.32
State Revenue	40.30	12.07	14.01	9.48	6.24	2.61	0.05	8.39	1.37	9.94	0.36	0.57
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	94 *(27)*	78 *(30)*	105 *(15)*	76 *(30)*	142 *(3)*	59 *(45)*	800 *(2)*
Effort	37 *(50)*	36 *(50)*	37 *(50)*	38 *(46)*	40 *(50)*	78 *(30)*	220 *(2)*
Amounts							
Potential	$867,875	$333,617	$371,416	$38,526	$124,316	$14,920	$248,984
Collected	322,826	120,354	138,603	14,700	49,169	11,666	548,510
Over (Under) Utilized	−545,049	−213,263	−232,813	−23,826	−75,147	−3,254	299,526
Percent Distribution of Capacity							
State	34.3%	13.2%	14.7%	1.5%	4.9%	0.6%	9.8%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$228.03	$87.66	$97.59	$10.12	$32.66	$3.92	$65.42
State Revenue	84.82	31.62	36.42	3.86	12.92	3.07	144.12
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

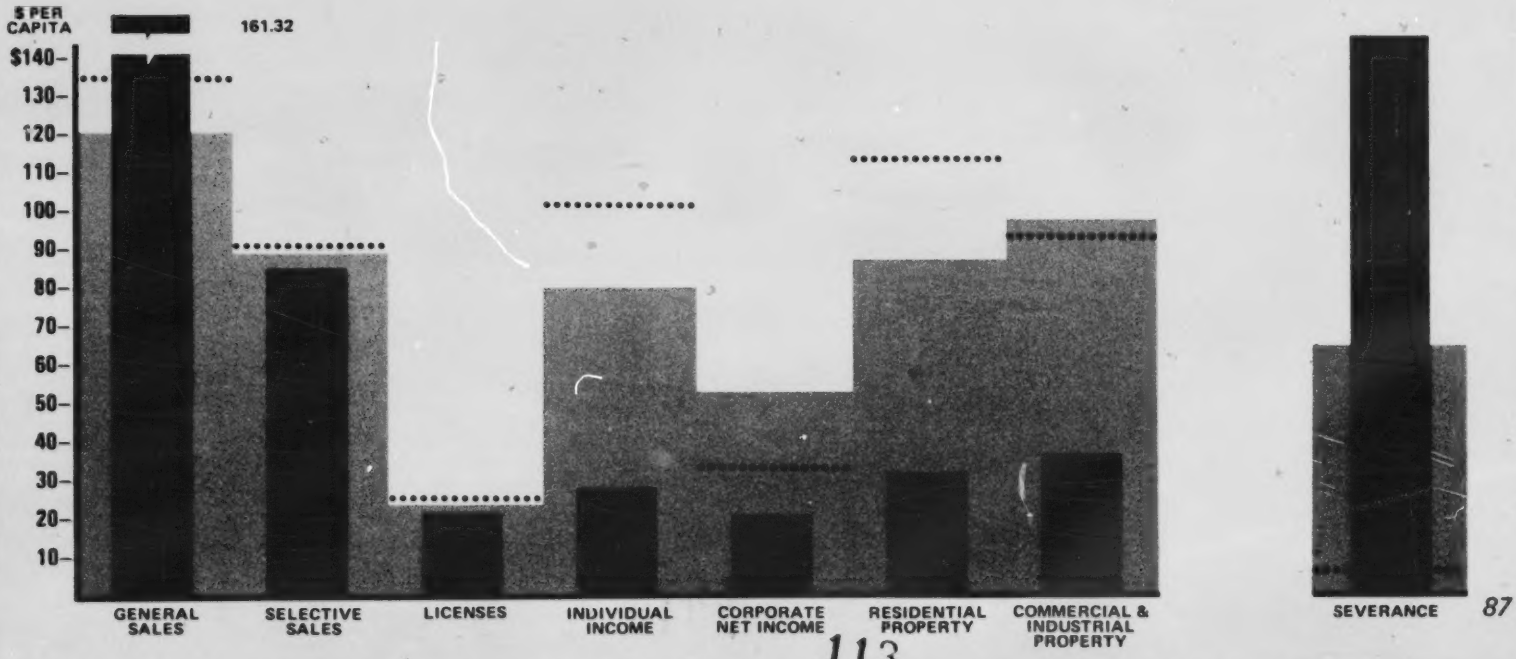
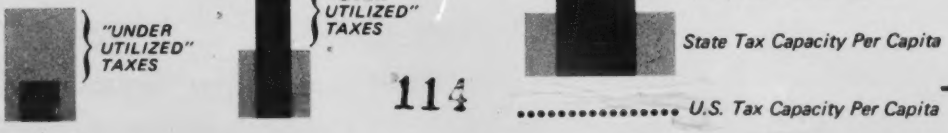


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	74 *(50)*	91 *(46)*	89 *(40)*	95 *(40)*	98 *(37)*	72 *(47)*	46 *(47)*
Effort	118 *(7)*	115 *(11)*	107 *(18)*	126 *(7)*	97 *(23)*	58 *(39)*	132 *(19)*
Amounts							
Potential	$504,112	$219,235	$128,179	$91,056	$27,743	$76,886	$15,323
Collected	596,498	251,784	137,369	114,415	26,881	44,603	20,181
Over (Under) Utilized	92,386	32,549	9,190	23,359	−862	−32,283	4,858
Percent Distribution of Capacity							
State	100.0%	43.5%	25.4%	18.1%	5.5%	15.3%	3.0%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$476.48	$207.22	$121.15	$86.06	$26.22	$72.67	$14.48
State Revenue	563.80	237.98	129.84	108.14	25.41	42.16	19.07
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	105 *(30)*	93 *(27)*	107 *(14)*	76 *(43)*	76 *(43)*	50 *(26)*	46 *(47)*	98 *(32)*	97 *(36)*	66 *(48)*	74 *(33)*	219 *(12)*
Effort	116 *(14)*	219 *(5)*	127 *(12)*	134 *(14)*	86 *(19)*	82 *(14)*	0 *(29)*	96 *(31)*	144 *(12)*	27 *(21)*	203 *(10)*	137 *(11)*
Amounts												
Potential	$43,532	$9,490	$18,074	$6,575	$11,472	$1,686	$227	$19,177	$1,372	$3,436	$543	$3,215
Collected	50,609	20,750	22,977	8,834	9,858	1,387	0	18,477	1,976	920	1,103	4,405
Over (Under) Utilized	7,077	11,260	4,903	2,259	−1,614	−299	−227	−700	604	−2,516	560	1,190
Percent Distribution of Capacity												
State	8.6%	1.9%	3.6%	1.3%	2.3%	0.3%	0.0%	3.8%	0.3%	0.7%	0.1%	0.6%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$41.15	$8.97	$17.08	$6.21	$10.84	$1.59	$0.21	$18.13	$1.30	$3.25	$0.51	$3.04
State Revenue	47.83	19.61	21.72	8.35	9.32	1.31	0.00	17.46	1.87	0.87	1.04	4.16
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	62 *(51)*	61 *(44)*	64 *(48)*	31 *(43)*	73 *(43)*	81 *(30)*	12 *(41)*
Effort	155 *(4)*	151 *(4)*	156 *(4)*	152 *(8)*	165 *(4)*	150 *(8)*	0 *(31)*
Amounts							
Potential	$158,181	$72,686	$63,266	$4,416	$17,813	$5,670	$1,074
Collected	244,549	109,656	98,731	6,700	29,462	8,500	0
Over (Under) Utilized	86,368	36,970	35,465	2,284	11,649	2,830	−1,074
Percent Distribution of Capacity							
State	31.4%	14.4%	12.5%	0.9%	3.5%	1.1%	0.2%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$149.51	$68.70	$59.80	$4.17	$16.84	$5.36	$1.02
State Revenue	231.14	103.64	93.32	6.33	27.85	8.03	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

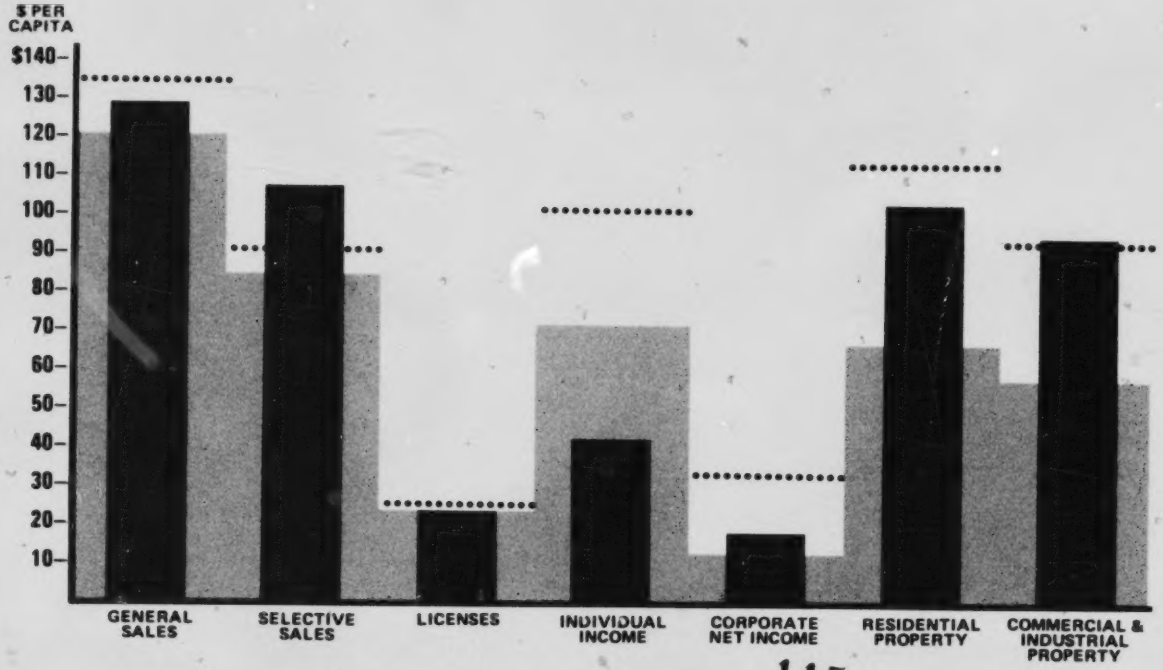
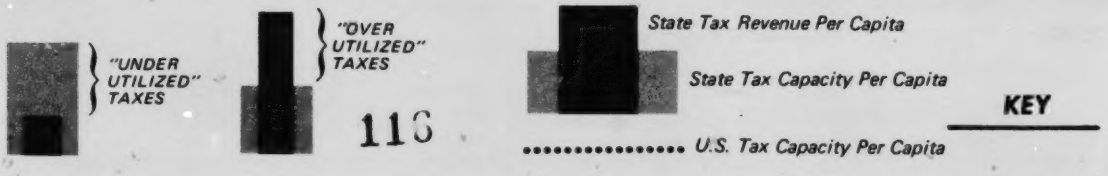


TABLE 9.–Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	102 *(19)*	103 *(22)*	102 *(23)*	105 *(14)*	87 *(50)*	124 *(6)*	57 *(38)*
Effort	104 *(12)*	79 *(40)*	69 *(40)*	94 *(27)*	84 *(33)*	192 *(6)*	125 *(24)*
Amounts							
Potential	$2,696,961	$967,815	$575,484	$392,331	$95,894	$512,784	$73,368
Collected	2,808,550	764,967	396,006	368,961	80,744	984,825	92,004
Over (Under) Utilized	111,589	−202,848	−179,478	−23,370	−15,150	472,041	18,636
Percent Distribution of Capacity							
State	100.0%	35.9%	21.3%	14.5%	3.6%	19.0%	2.7%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$654.28	$234.79	$139.61	$95.18	$23.26	$124.40	$17.80
State Revenue	681.36	185.58	96.07	89.51	19.59	238.92	22.32
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	92 *(43)*	131 *(8)*	112 *(13)*	94 *(24)*	105 *(15)*	171 *(9)*	82 *(17)*	95 *(41)*	97 *(38)*	67 *(47)*	89 *(31)*	38 *(45)*
Effort	119 *(9)*	52 *(44)*	51 *(45)*	112 *(27)*	119 *(12)*	80 *(15)*	30 *(13)*	97 *(30)*	91 *(28)*	16 *(31)*	8 *(46)*	156 *(6)*
Amounts												
Potential	$148,965	$52,243	$73,375	$31,725	$62,124	$22,337	$1,562	$72,357	$5,333	$13,535	$2,518	$2,151
Collected	176,871	26,928	37,277	35,434	74,064	17,926	461	70,148	4,851	2,187	210	3,348
Over (Under) utilized	27,906	−25,315	−36,098	3,709	11,940	−4,411	−1,101	−2,209	−482	−11,348	−2,308	1,197
Percent Distribution of Capacity												
State	5.5%	1.9%	2.7%	1.2%	2.3%	0.8%	0.1%	2.7%	0.2%	0.5%	0.1%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$36.14	$12.67	$17.80	$7.70	$15.07	$5.42	$0.38	$17.55	$1.29	$3.28	$0.61	$0.52
State Revenue	42.91	6.53	9.04	8.60	17.97	4.35	0.11	17.02	1.18	0.53	0.05	0.81
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	101 *(18)*	132 *(7)*	75 *(39)*	43 *(39)*	91 *(32)*	127 *(12)*	13 *(40)*
Effort	86 *(28)*	85 *(28)*	88 *(28)*	77 *(28)*	93 *(28)*	42 *(41)*	0 *(31)*
Amounts							
Potential	$1,008,030	$611,863	$286,410	$23,477	$86,280	$34,765	$4,305
Collected	871,418	520,755	252,155	18,000	80,508	14,592	0
Over (Under) Utilized	−136,612	−91,108	−34,255	−5,477	−5,772	−20,173	−4,305
Percent Distribution of Capacity							
State	37.4%	22.7%	10.6%	0.9%	3.2%	1.3%	0.2%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$244.55	$148.44	$69.48	$5.70	$20.93	$8.43	$1.04
State Revenue	211.41	126.34	61.17	4.37	19.53	3.54	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

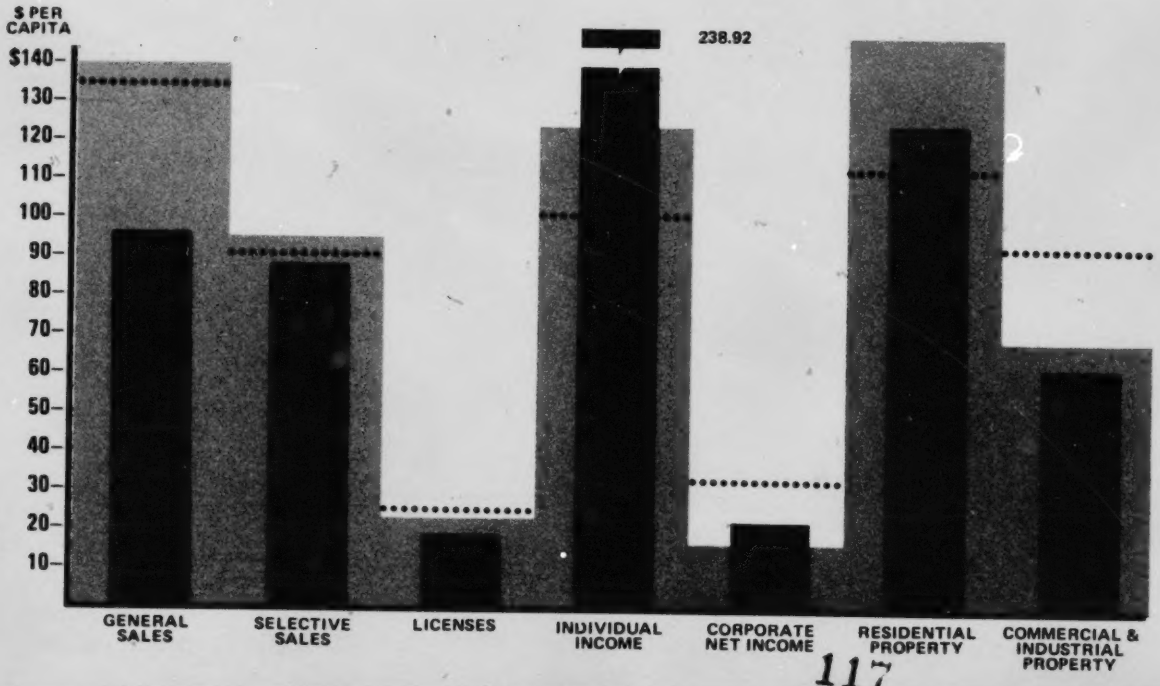
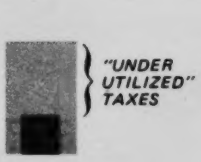


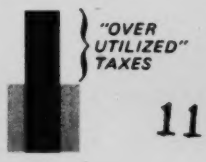
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

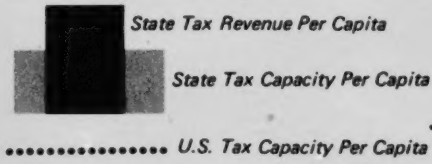
	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	94 *(31)*	95 *(34)*	94 *(34)*	96 *(37)*	92 *(45)*	102 *(20)*	76 *(24)*
Effort	131 (2)	58 *(47)*	34 *(47)*	93 *(31)*	46 *(50)*	166 (9)	194 (4)
Amounts							
Potential	$3,516,966	$1,254,649	$746,281	$508,368	$143,666	$595,049	$138,550
Collected	4,616,687	726,260	252,946	473,314	66,222	985,616	268,521
Over (Under) Utilized	1,099,721	−528,389	−493,335	−35,054	−77,444	390,567	129,971
Percent Distribution of Capacity							
State	100.0%	35.7%	21.2%	14.5%	4.1%	16.9%	3.9%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$604.91	$215.80	$128.36	$87.44	$24.71	$102.35	$23.83
State Revenue	794.06	124.92	43.51	81.41	11.39	169.52	46.19
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	82 *(48)*	124 *(11)*	97 *(24)*	106 *(10)*	100 *(14)*	150 *(14)*	94 *(12)*	86 *(48)*	100 *(29)*	130 *(11)*	104 *(27)*	28 *(47)*
Effort	97 *(32)*	93 *(26)*	127 *(11)*	146 (7)	0 *(50)*	127 (2)	231 (5)	52 *(48)*	141 *(16)*	10 *(35)*	12 *(42)*	134 *(13)*
Amounts												
Potential	$185,178	$69,435	$89,767	$50,415	$83,388	$27,644	$2,541	$92,675	$7,766	$36,818	$4,165	$2,242
Collected	179,913	64,545	114,149	73,847	0	5,983	5,877	48,070	10,936	3,723	480	3,013
Over (Under) Utilized	−5,265	−4,890	24,382	23,432	−83,388	7,339	3,336	−44,605	3,170	−33,095	−3,685	771
Percent Distribution of Capacity												
State	5.3%	2.0%	2.6%	1.4%	2.4%	0.8%	0.1%	2.6%	0.2%	1.0%	0.1%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$31.85	$11.94	$15.44	$8.67	$14.34	$4.75	$0.44	$15.94	$1.34	$6.33	$0.72	$0.39
State Revenue	30.94	11.10	19.63	12.70	0.00	6.02	1.01	8.27	1.88	0.64	0.08	0.52
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*







	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	95 *(26)*	110 *(12)*	91 *(24)*	6 *(50)*	85 *(36)*	134 *(7)*	3 *(48)*
Effort	188 *(1)*	184 *(1)*	191 *(1)*	234 *(2)*	202 *(1)*	118 *(19)*	0 *(31)*
Amounts							
Potential	$1,331,801	$720,850	$492,373	$4,921	$113,657	$51,774	$1,477
Collected	2,508,894	1,328,806	938,885	11,500	229,703	61,174	0
Over (Under) Utilized	1,177,093	607,956	446,512	6,579	116,046	9,400	−1,477
Percent Distribution of Capacity							
State	37.9%	20.5%	14.0%	0.1%	3.2%	1.5%	0.0%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$229.07	$123.99	$84.69	$0.85	$19.55	$8.91	$0.25
State Revenue	431.53	228.55	161.49	1.98	39.51	10.52	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

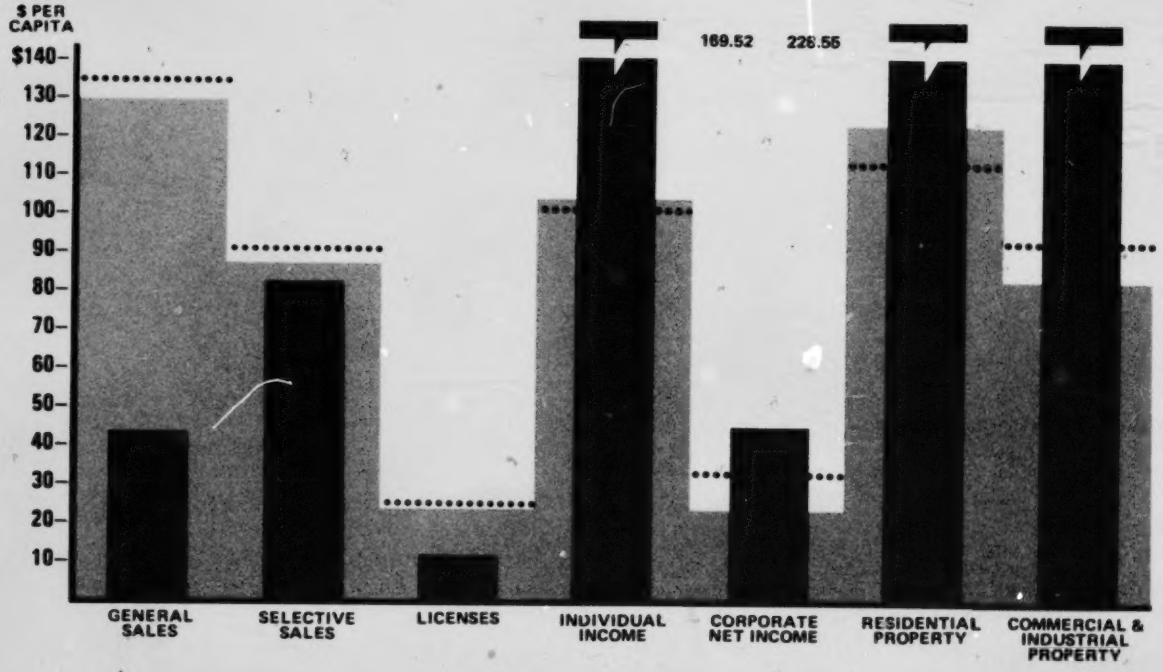
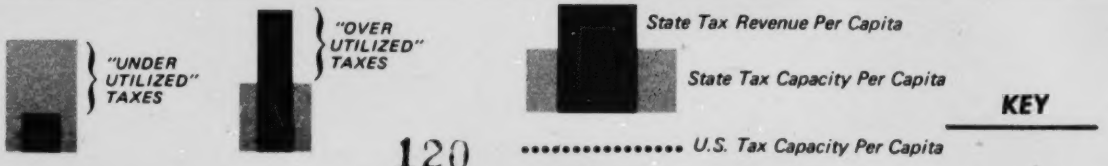


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS: Total	SALES AND GROSS RECEIPTS: General Sales	SALES AND GROSS RECEIPTS: Selective Sales and Gross Receipts*	LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
Indexes							
Capacity	101 *(21)*	98 *(29)*	95 *(31)*	103 *(18)*	95 *(41)*	104 *(16)*	97 *(14)*
Effort	105 *(11)*	94 *(27)*	100 *(20)*	85 *(39)*	153 *(3)*	104 *(22)*	81 *(34)*
Amounts							
Potential	$5,911,606	$2,031,850	$1,176,547	$855,303	$233,353	$951,209	$275,790
Collected	6,187,685	1,902,610	1,177,360	725,250	357,512	993,261	222,640
Over (Under) Utilized	276,079	−129,240	813	−130,053	124,159	42,052	−53,150
Percent Distribution of Capacity							
State	100.0%	34.4%	19.9%	14.5%	3.9%	16.1%	4.7%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$648.84	$223.01	$129.13	$93.88	$25.61	$104.40	$30.27
State Revenue	679.14	208.83	129.22	79.60	39.24	109.02	24.44
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS *							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	99 *(37)*	92 *(28)*	105 *(16)*	119 *(4)*	113 *(9)*	101 *(21)*	89 *(13)*	98 *(33)*	107 *(14)*	77 *(43)*	105 *(25)*	114 *(30)*
Effort	113 *(16)*	100 *(23)*	89 *(32)*	69 *(47)*	15 *(43)*	95 *(7)*	2 *(23)*	99 *(28)*	86 *(29)*	475 *(3)*	100 *(24)*	98 *(29)*
Amounts												
Potential	$351,201	$81,345	$152,737	$88,873	$148,146	$29,243	$3,758	$165,060	$13,001	$34,291	$6,587	$14,414
Collected	397,262	81,315	135,595	61,332	21,790	27,887	69	162,802	11,151	162,930	6,570	14,059
Over (Under) Utilized	46,061	−30	−17,142	−27,541	−126,356	−1,356	−3,689	−2,258	−1,850	128,639	−17	−355
Percent Distribution of Capacity												
State	5.9%	1.4%	2.6%	1.5%	2.5%	0.5%	0.1%	2.8%	0.2%	0.6%	0.1%	0.2%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$38.55	$8.93	$16.76	$9.75	$16.26	$3.21	$0.41	$18.12	$1.43	$3.76	$0.72	$1.58
State Revenue	43.60	8.92	14.88	6.73	2.39	3.06	0.01	17.87	1.22	17.88	0.72	1.54
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	106 *(12)*	106 *(14)*	113 *(7)*	41 *(40)*	98 *(27)*	71 *(38)*	47 *(27)*
Effort	114 *(15)*	109 *(16)*	113 *(16)*	210 *(4)*	120 *(16)*	83 *(26)*	13 *(21)*
Amounts							
Potential	$2,341,277	$1,083,775	$1,002,236	$50,178	$205,088	$43,269	$34,858
Collected	2,670,961	1,185,617	1,134,166	105,200	245,978	36,121	4,580
Over (Under) Utilized	329,684	101,842	131,930	55,022	40,890	−7,148	−30,278
Percent Distribution of Capacity							
State	39.6%	18.3%	17.0%	0.8%	3.5%	0.7%	0.6%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$256.97	$118.95	$110.00	$5.51	$22.51	$4.75	$3.83
State Revenue	293.16	130.13	124.48	11.55	27.00	3.96	0.50
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

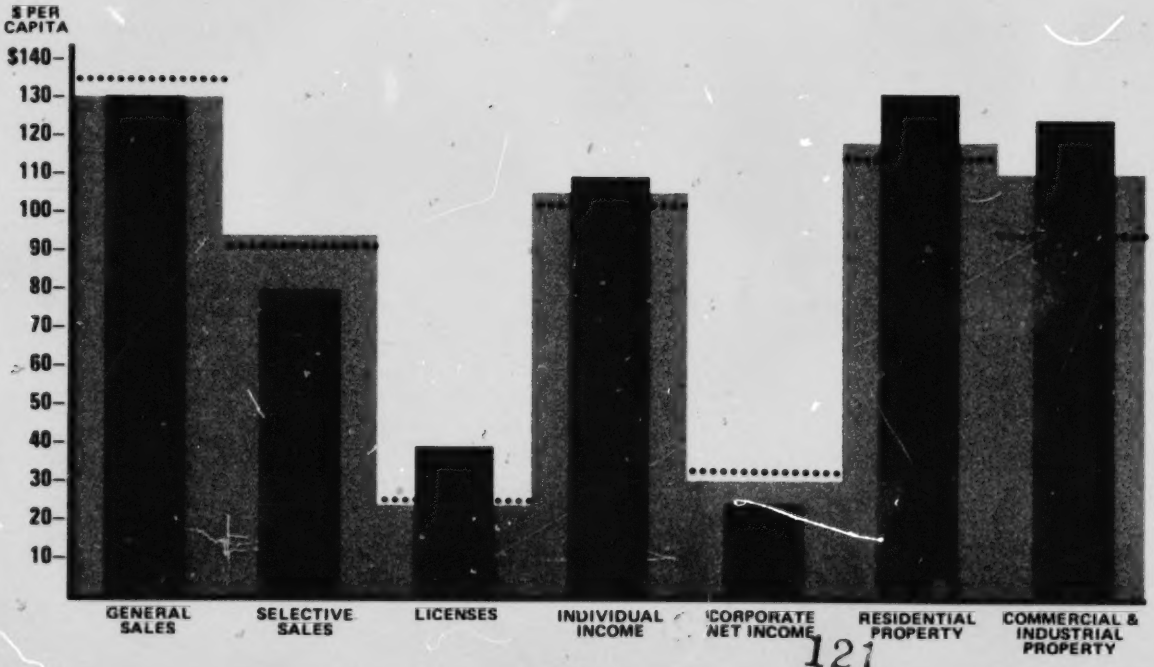
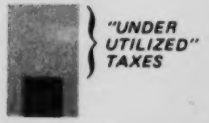


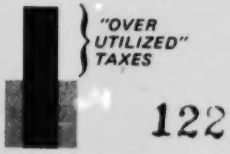
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

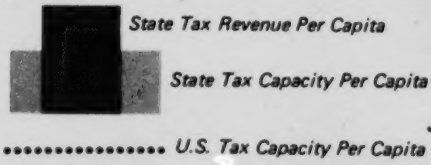
	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	98 *(24)*	98 *(28)*	101 *(27)*	94 *(42)*	108 *(19)*	94 *(28)*	87 *(18)*
Effort	115 *(9)*	86 *(30)*	72 *(39)*	110 *(14)*	89 *(27)*	217 *(2)*	185 *(9)*
Amounts							
Potential	$2,479,138	$876,460	$539,690	$336,770	$113,792	$371,366	$105,937
Collected	2,848,204	757,926	386,691	371,235	101,581	807,108	195,905
Over (Under) Utilized	369,066	−118,534	−152,999	34,465	−12,211	435,742	89,968
Percent Distribution of Capacity							
State	100.0%	35.4%	21.8%	13.6%	4.6%	15.0%	4.3%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$632.27	$223.53	$137.64	$85.89	$29.02	$94.71	$27.02
State Revenue	726.40	193.30	98.62	94.68	25.91	205.84	49.96
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	102 *(32)*	108 *(22)*	86 *(45)*	103 *(12)*	90 *(33)*	0 *(32)*	80 *(19)*	103 *(28)*	101 *(24)*	99 *(23)*	73 *(34)*	228 *(10)*
Effort	92 *(40)*	119 *(18)*	147 *(4)*	104 *(30)*	129 *(15)*	0 *(30)*	1 *(27)*	116 *(16)*	73 *(40)*	4 *(46)*	17 *(41)*	77 *(38)*
Amounts												
Potential	$156,837	$40,989	$53,595	$33,242	$50,653	$0	$1,454	$75,166	$5,281	$18,954	$1,970	$12,421
Collected	143,993	48,879	78,789	34,443	65,113	0	18	86,995	3,859	774	342	9,611
Over (Under) Utilized	−12,844	7,890	25,194	1,201	14,460	0	−1,436	11,829	−1,422	−18,180	−1,628	−2,810
Percent Distribution of Capacity												
State	6.3%	1.7%	2.2%	1.3%	2.0%	0.0%	0.1%	3.0%	0.2%	0.8%	0.1%	0.5%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$40.00	$10.45	$13.67	$8.48	$12.92	$0.00	$0.37	$19.17	$1.35	$4.83	$0.50	$3.17
State Revenue	36.72	12.47	20.09	8.78	16.61	0.00	0.00	22.19	0.98	0.20	0.09	2.45
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*







	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	101 *(17)*	102 *(16)*	92 *(23)*	186 *(11)*	87 *(35)*	79 *(31)*	97 *(16)*
Effort	95 *(21)*	90 *(23)*	93 *(23)*	118 *(16)*	99 *(23)*	205 *(1)*	116 *(10)*
Amounts							
Potential	$960,049	$447,706	$336,014	$97,840	$78,489	$20,590	$30,944
Collected	907,582	402,313	312,342	115,600	77,327	42,205	35,897
Over (Under) Utilized	−52,467	−45,393	−23,672	17,760	−1,162	21,615	4,953
Percent Distribution of Capacity							
State	38.7%	18.1%	13.6%	3.9%	3.2%	0.8%	1.2%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$244.85	$114.18	$85.70	$24.95	$20.02	$5.25	$7.89
State Revenue	231.47	102.60	79.66	29.48	19.72	10.76	9.16
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

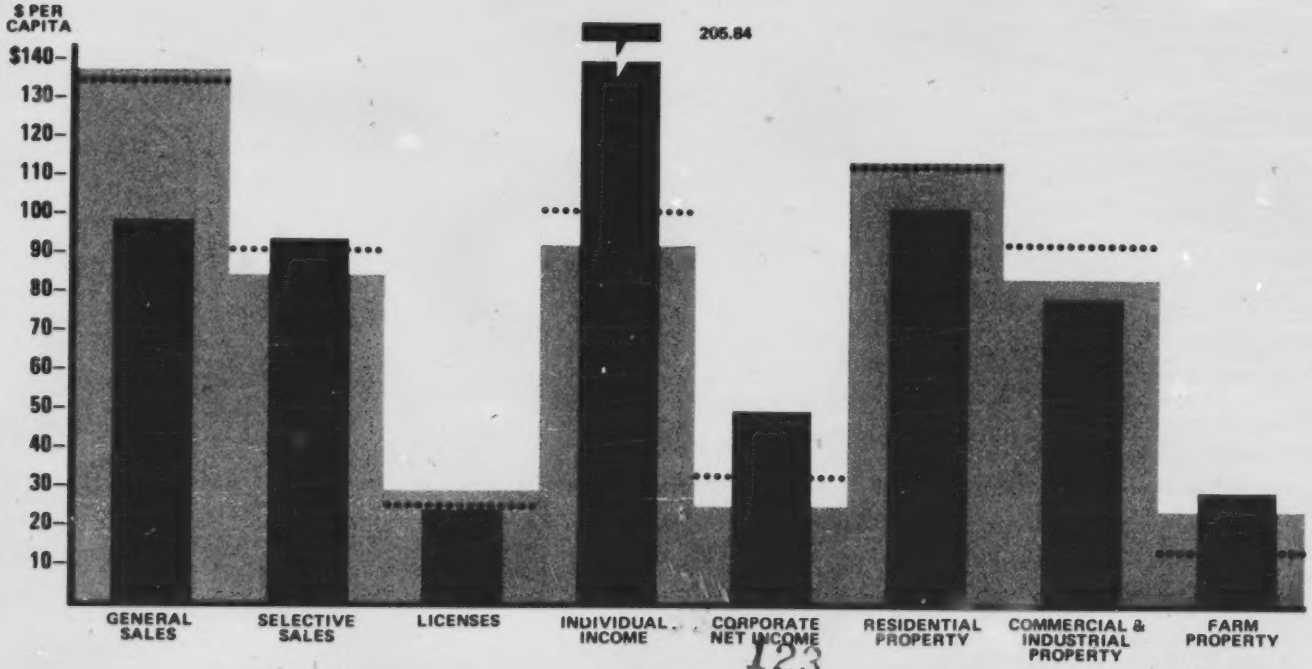
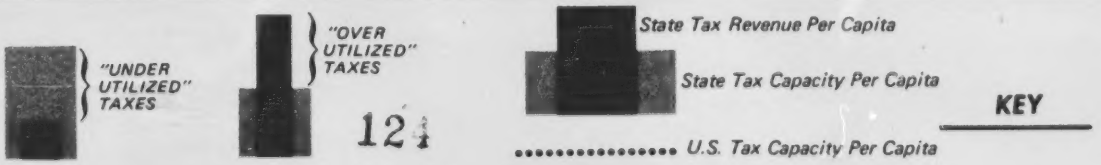


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	70 *(51)*	81 *(51)*	77 *(51)*	87 *(49)*	91 *(47)*	55 *(51)*	53 *(42)*
Effort	97 *(16)*	136 *(5)*	157 *(4)*	109 *(15)*	93 *(25)*	71 *(35)*	88 *(31)*
Amounts							
Potential	$1,048,969	$432,934	$247,399	$185,535	$57,036	$130,417	$38,356
Collected	1,022,431	588,866	387,445	201,421	52,781	92,687	33,704
Over (Under) Utilized	−26,538	155,932	140,046	15,886	−4,255	−37,730	−4,652
Percent Distribution of Capacity							
State	100.0%	41.3%	23.6%	17.7%	5.4%	12.4%	3.7%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$448.09	$184.94	$105.68	$79.25	$24.36	$55.71	$16.38
State Revenue	436.75	251.54	165.50	86.04	22.55	39.59	14.40
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	107 *(23)*	72 *(42)*	89 *(38)*	71 *(48)*	70 *(46)*	0 *(32)*	27 *(51)*	94 *(42)*	102 *(23)*	64 *(50)*	34 *(46)*	157 *(17)*
Effort	133 *(3)*	89 *(27)*	88 *(35)*	155 *(5)*	21 *(40)*	0 *(30)*	323 *(4)*	73 *(43)*	103 *(25)*	194 *(9)*	310 *(3)*	77 *(37)*
Amounts												
Potential	$98,302	$16,374	$33,313	$13,743	$23,506	$0	$297	$40,913	$3,181	$7,302	$544	$5,096
Collected	130,520	14,520	29,292	21,235	4,896	0	958	29,663	3,285	14,199	1,687	3,947
Over (Under) Utilized	32,218	−1,854	−4,021	7,492	−18,610	0	661	−11,250	104	6,897	1,143	−1,149
Percent Distribution of Capacity												
State	9.4%	1.6%	3.2%	1.3%	2.2%	0.0%	0.0%	3.9%	0.3%	0.7%	0.1%	0.5%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$41.99	$6.99	$14.23	$5.87	$10.04	$0.00	$0.13	$17.48	$1.36	$3.12	$0.23	$2.18
State Revenue	55.75	6.20	12.51	9.07	2.09	0.00	0.41	12.67	1.40	6.07	0.72	1.69
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	66 *(50)*	55 *(49)*	58 *(49)*	145 *(16)*	105 *(20)*	41 *(47)*	57 *(23)*
Effort	61 *(40)*	62 *(39)*	64 *(39)*	43 *(44)*	68 *(39)*	74 *(32)*	197 *(4)*
Amounts							
Potential	$372,836	$143,999	$126,515	$45,350	$56,972	$6,416	$10,974
Collected	228,076	89,079	80,958	19,400	38,639	4,730	21,587
Over (Under) Utilized	−144,760	−54,920	−45,557	−25,950	−18,333	−1,686	10,613
Percent Distribution of Capacity							
State	35.5%	13.7%	12.1%	4.3%	5.4%	0.6%	1.0%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$159.26	$61.51	$54.04	$19.37	$24.34	$2.74	$4.69
State Revenue	97.43	38.05	34.58	8.29	16.51	2.02	9.22
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

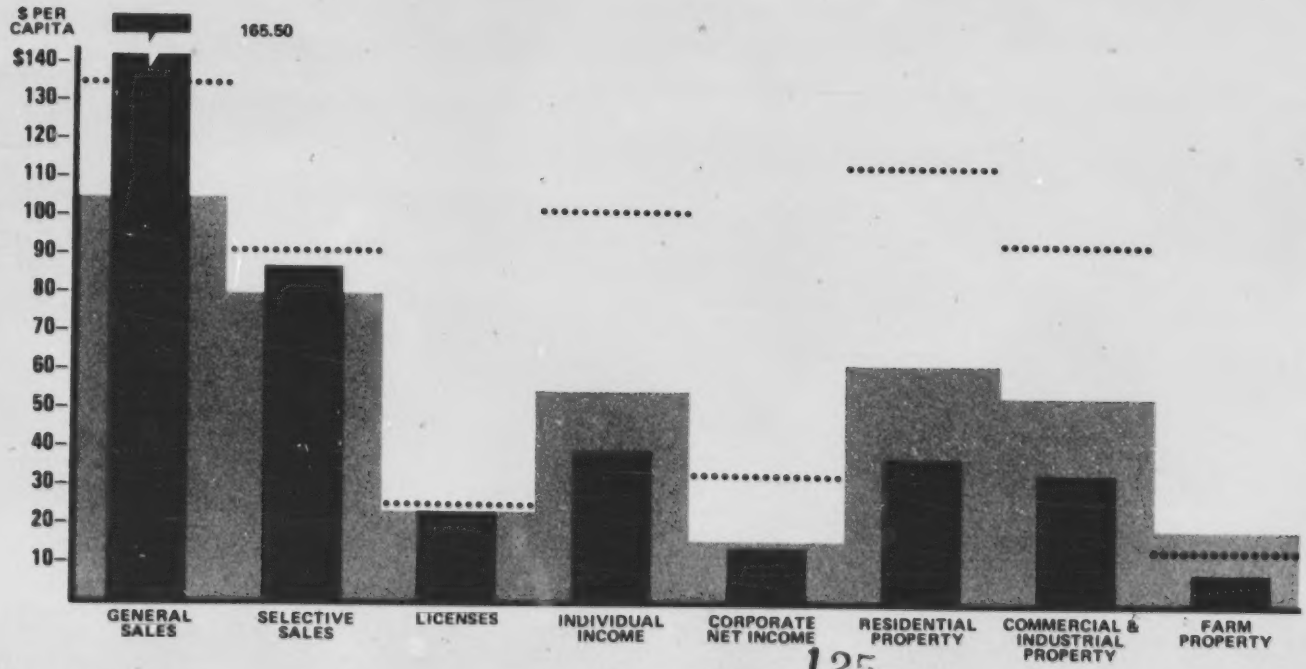
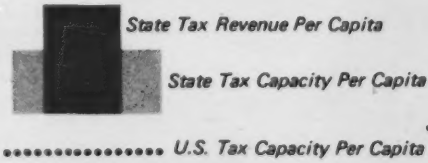


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	94 *(32)*	104 *(21)*	107 *(18)*	100 *(24)*	100 *(31)*	92 *(30)*	74 *(25)*
Effort	85 *(38)*	86 *(33)*	83 *(31)*	91 *(32)*	104 *(17)*	87 *(28)*	51 *(42)*
Amounts							
Potential	$2,875,387	$1,130,696	$696,978	$433,718	$127,896	$442,531	$109,676
Collected	2,440,224	971,772	575,207	396,565	132,638	385,605	56,405
Over (Under) Utilized	−435,163	−158,924	−121,771	−37,153	4,742	−56,926	−53,271
Percent Distribution of Capacity							
State	100.0%	39.3%	24.2%	15.1%	4.4%	15.4%	3.8%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$603.19	$237.19	$146.21	$90.98	$26.83	$92.83	$23.01
State Revenue	511.90	203.85	120.66	83.19	27.82	80.89	11.83
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	114 *(15)*	81 *(35)*	105 *(17)*	107 *(8)*	90 *(32)*	0 *(32)*	87 *(15)*	97 *(39)*	102 *(21)*	99 *(22)*	109 *(24)*	136 *(23)*
Effort	85 *(47)*	59 *(43)*	94 *(27)*	86 *(41)*	137 *(13)*	0 *(30)*	0 *(29)*	113 *(19)*	76 *(37)*	83 *(12)*	40 *(35)*	115 *(17)*
Amounts												
Potential	$211,422	$37,362	$79,497	$41,847	$61,672	$0	$1,918	$85,723	$6,493	$23,062	$3,593	$9,025
Collected	178,793	22,169	74,945	35,894	84,764	0	0	96,675	4,954	19,188	1,426	10,395
Over (Under) Utilized	−32,629	−15,193	−4,552	−5,953	23,092	0	−1,918	10,952	−1,539	−3,874	−2,167	1,370
Percent Distribution of Capacity												
State	7.4%	1.3%	2.8%	1.5%	2.1%	0.0%	0.1%	3.0%	0.2%	0.8%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$44.35	$7.84	$16.68	$8.78	$12.94	$0.00	$0.40	$17.98	$1.36	$4.84	$0.75	$1.89
State Revenue	37.51	4.65	15.72	7.53	17.78	0.00	0.00	20.28	1.04	4.03	0.30	2.18
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	88 *(34)*	80 *(28)*	87 *(26)*	153 *(15)*	93 *(30)*	103 *(17)*	49 *(25)*
Effort	86 *(27)*	85 *(27)*	88 *(27)*	78 *(27)*	93 *(27)*	55 *(38)*	0 *(31)*
Amounts							
Potential	$1,013,009	$426,093	$387,042	$97,488	$102,386	$32,601	$18,978
Collected	875,751	362,926	341,015	76,200	95,610	18,053	0
Over (Under) Utilized	−137,258	−63,167	−46,027	−21,288	−6,776	−14,548	−18,978
Percent Distribution of Capacity							
State	35.2%	14.8%	13.5%	3.4%	3.6%	1.1%	0.7%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$212.50	$89.38	$81.19	$20.45	$21.48	$6.84	$3.98
State Revenue	183.71	76.13	71.54	15.98	20.06	3.79	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

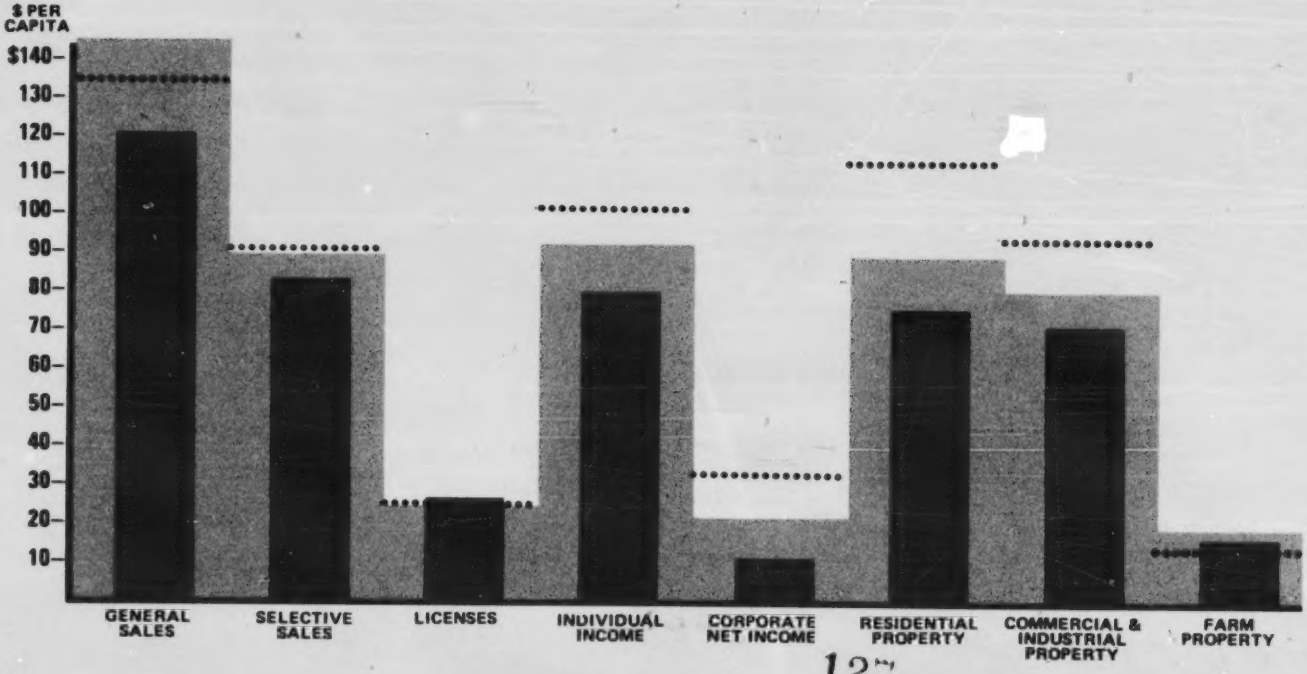
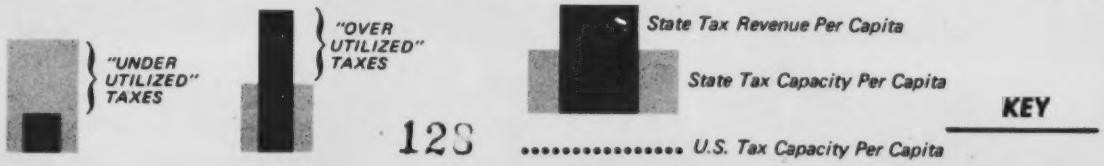


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	98 *(25)*	95 *(33)*	91 *(39)*	102 *(23)*	138 *(2)*	86 *(33)*	63 *(31)*
Effort	96 *(19)*	41 *(49)*	0 *(48)*	97 *(24)*	90 *(26)*	137 *(13)*	151 *(15)*
Amounts							
Potential	$469,946	$161,850	$92,603	$69,047	$27,551	$64,463	$14,647
Collected	449,477	66,686	0	66,686	24,830	88,599	22,079
Over (Under) Utilized	−20,469	−95,164	−92,803	−2,361	−2,721	24,136	7,432
Percent Distribution of Capacity							
State	100.0%	34.4%	19.7%	14.7%	5.9%	13.7%	3.1%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$629.95	$216.96	$124.40	$92.56	$36.93	$86.41	$19.63
State Revenue	602.52	89.39	0.00	89.39	33.28	118.77	29.60
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	124 *(6)*	99 *(25)*	94 *(31)*	80 *(38)*	85 *(36)*	14 *(30)*	49 *(43)*	129 *(3)*	113 *(6)*	119 *(14)*	180 *(6)*	321 *(3)*
Effort	101 *(29)*	113 *(19)*	97 *(24)*	169 *(4)*	32 *(35)*	0 *(30)*	0 *(29)*	89 *(33)*	131 *(8)*	5 *(44)*	130 *(17)*	181 *(4)*
Amounts												
Potential	$36,167	$7,172	$11,153	$4,916	$9,137	$334	$168	$17,830	$1 124	$4,341	$924	$3,332
Collected	36,470	8,098	10,830	8,323	2,965	0	0	15,892	1 468	238	1,197	6,035
Over (Under) Utilized	303	926	−323	3,407	−6,172	−334	−168	−1,938	344	−4,103	273	2,703
Percent Distribution of Capacity												
State	7.7%	1.5%	2.4%	1.0%	1.9%	0.1%	0.0%	3.8%	0.2%	0.9%	0.2%	0.7%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$48.48	$9.61	$14.95	$6.59	$12.25	$0.45	$0.23	$23.90	$1.51	$5.82	$1.24	$4.47
State Revenue	48.89	10.86	14.52	11.16	3.97	0.00	0.00	21.30	1.97	0.32	1.60	8.09
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	99 *(19)*	57 *(46)*	77 *(36)*	583 *(3)*	115 *(14)*	134 *(8)*	259 *(10)*
Effort	127 *(10)*	149 *(5)*	154 *(5)*	72 *(32)*	163 *(5)*	81 *(28)*	93 *(12)*
Amounts							
Potential	$178,976	$47,743	$53,230	$58,248	$19,755	$6,640	$15,819
Collected	227,203	70,965	81,845	42,200	32,193	5,395	14,685
Over (Under) Utilized	48,227	23,222	28,615	−16,048	12,438	−1,245	−1,134
Percent Distribution of Capacity							
State	38.1%	10.2%	11.3%	12.4%	4.2%	1.4%	3.4%
U.S.	37.6%	71.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$239.91	$64.00	$71.35	$78.08	$26.48	$8.90	$21.21
State Revenue	304.56	95.13	109.71	56.57	43.15	7.23	19.68
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

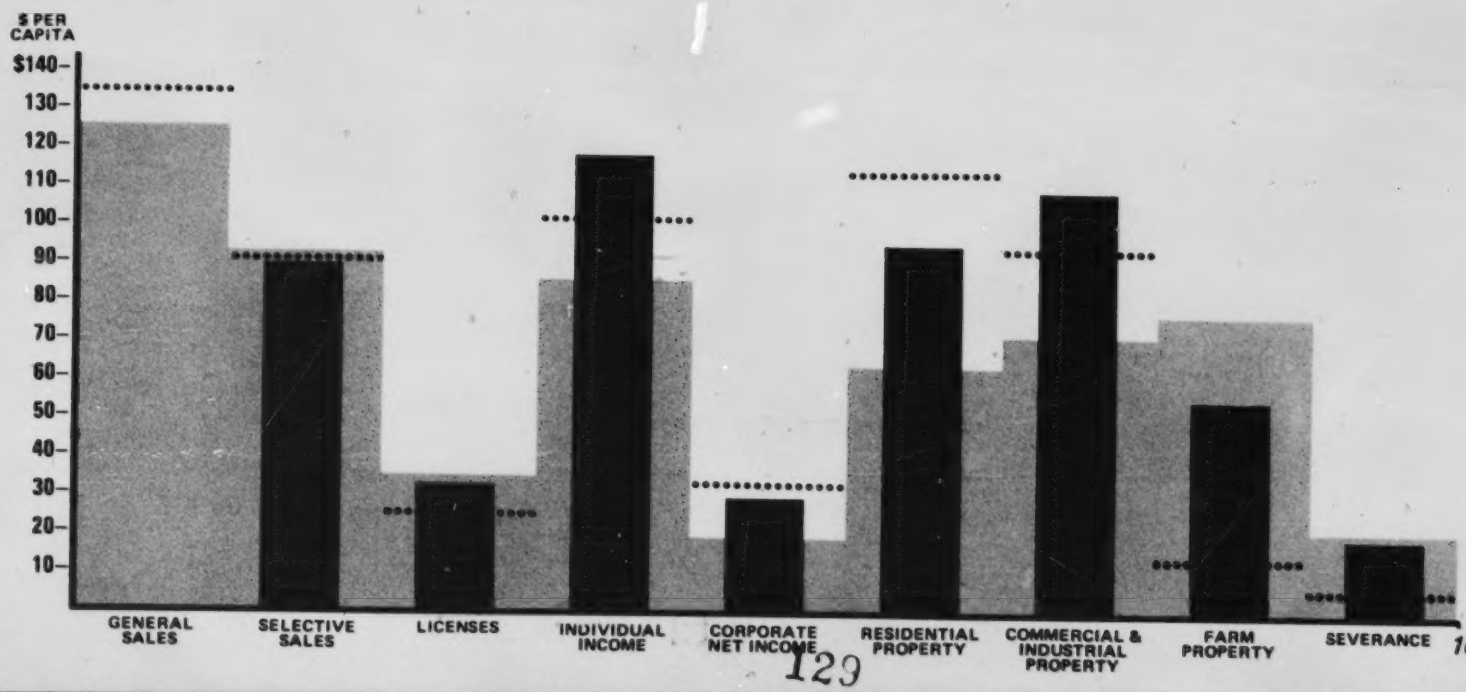
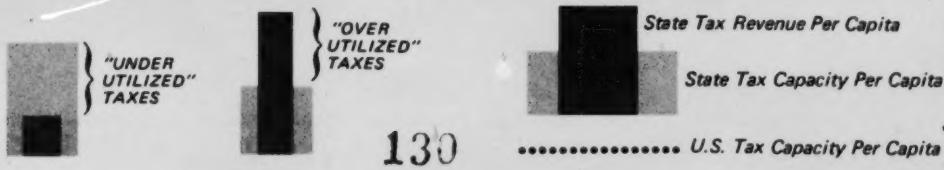


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	103 *(16)*	118 *(5)*	130 *(3)*	99 *(26)*	121 *(8)*	100 *(23)*	59 *(35)*
Effort	86 *(35)*	71 *(43)*	58 *(43)*	95 *(26)*	84 *(34)*	50 *(40)*	91 *(30)*
Amounts							
Potential	$1,019,203	$414,123	$274,743	$139,380	$50,331	$155,447	$28,315
Collected	876,035	293,067	160,321	132,746	42,081	78,436	25,858
Over (Under) Utilized	−143,168	−121,056	−114,422	−6,634	−8,250	−77,011	−2,457
Percent Distribution of Capacity							
State	100.0%	40.6%	27.0%	13.7%	4.9%	15.3%	2.8%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$660.11	$268.21	$177.94	$90.27	$32.60	$100.68	$18.34
State Revenue	567.38	189.81	103.83	85.98	27.25	50.80	16.75
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	114 *(13)*	89 *(31)*	88 *(41)*	103 *(13)*	64 *(49)*	162 *(11)*	77 *(20)*	122 *(8)*	113 *(7)*	111 *(16)*	141 *(14)*	145 *(22)*
Effort	118 *(11)*	74 *(33)*	100 *(22)*	92 *(39)*	22 *(39)*	58 *(26)*	86 *(8)*	102 *(25)*	67 *(43)*	21 *(27)*	9 *(44)*	98 *(28)*
Amounts												
Potential	$68,816	$13,222	$21,607	$13,064	$14,187	$7,930	$554	$35,041	$2,325	$8,365	$1,498	$3,102
Collected	81,127	9,728	21,571	12,053	3,189	4,601	477	35,569	1,566	1,778	136	3,032
Over (Under) Utilized	12,311	−3,494	−36	−1,011	−10,998	−3,329	−77	528	−759	−6,587	−1,362	−70
Percent Distribution of Capacity												
State	6.8%	1.3%	2.1%	1.3%	1.4%	0.8%	0.1%	3.4%	0.2%	0.8%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$44.57	$8.56	$13.99	$8.46	$9.19	$5.14	$0.36	$22.69	$1.51	$5.42	$0.97	$2.01
State Revenue	52.54	6.30	13.97	7.81	2.07	2.98	0.31	23.04	1.01	1.15	0.09	1.96
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	95 *(25)*	68 *(40)*	73 *(42)*	522 *(4)*	66 *(45)*	134 *(9)*	23 *(33)*
Effort	122 *(12)*	119 *(12)*	123 *(12)*	124 *(15)*	130 *(12)*	12 *(49)*	33 *(18)*
Amounts							
Potential	$354,354	$117,953	$105,064	$107,936	$23,401	$13,727	$2,906
Collected	434,043	140,232	129,209	134,100	30,502	1,592	958
Over (Under) Utilized	79,689	22,279	24,145	26,164	7,101	−12,135	−1,948
Percent Distribution of Capacity							
State	34.8%	11.6%	10.3%	10.6%	2.3%	1.3%	0.3%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$229.50	$76.39	$68.05	$69.91	$15.16	$8.89	$1.88
State Revenue	281.12	90.82	83.68	86.85	19.76	1.03	0.62
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

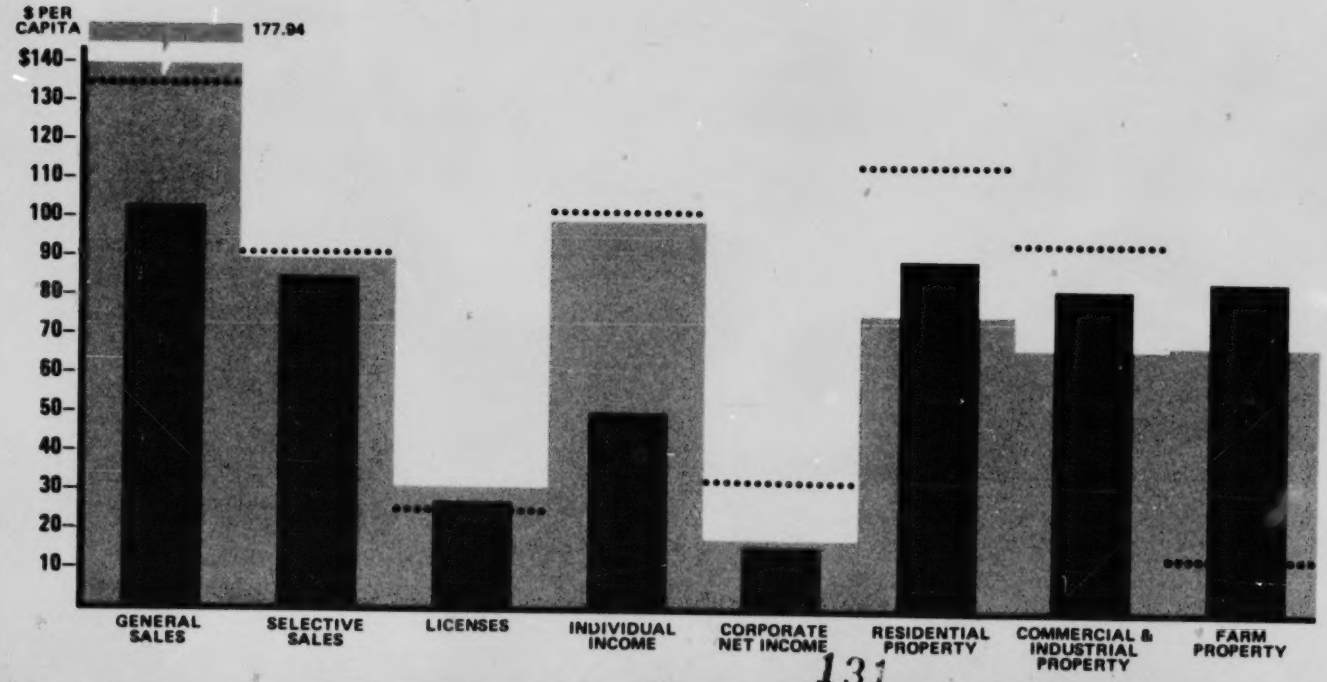
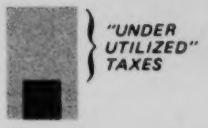


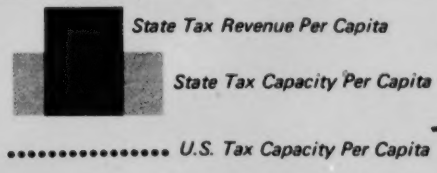
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Peceipts*			
Indexes							
Capacity	151 *(1)*	216 *(1)*	250 *(1)*	164 *(1)*	134 *(3)*	122 *(7)*	46 *(48)*
Effort	70 *(50)*	80 *(39)*	51 *(44)*	144 *(2)*	86 *(31)*	0 *(46)*	0 *(47)*
Amounts							
Potential	$572,229	$289,634	$201,438	$88,196	$21,299	$72,587	$8,535
Collected	398,988	230,565	103,232	127,333	18,260	0	0
Over (Under) Utilized	−173,241	−59,069	−98,206	39,137	−3,039	−72,587	−8,535
Percent Distribution of Capacity							
State	100.0%	50.6%	35.2%	15.4%	3.7%	12.7%	1.5%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$969.88	$490.91	$341.42	$149.48	$36.10	$123.03	$14.47
State Revenue	676.25	390.79	174.97	215.82	30.95	0.00	0.00
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	148 *(2)*	349 *(1)*	153 *(4)*	86 *(34)*	138 *(2)*	50 *(27)*	1,094 *(1)*	124 *(7)*	116 *(3)*	131 *(10)*	364 *(1)*	188 *(13)*
Effort	94 *(36)*	45 *(48)*	78 *(38)*	131 *(17)*	40 *(28)*	27 *(29)*	2,166 *(1)*	109 *(22)*	81 *(34)*	19 *(30)*	1 *(48)*	130 *(14)*
Amounts												
Potential	$34,068	$19,926	$14,430	$4,181	$11,658	$937	$2,996	$13,570	$915	$3,789	$1,482	$1,543
Collected	31,973	8,883	11,251	5,468	4,621	253	64,884	14,783	742	704	20	2,011
Over (Under) Utilized	−2,095	−11,043	−3,179	1,287	−7,037	−684	61,888	1,213	−173	−3,085	−1,462	468
Percent Distribution of Capacity												
State	6.0%	3.5%	2.5%	0.7%	2.0%	0.2%	0.5%	2.4%	0.2%	0.7%	0.3%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$57.74	$33.77	$24.46	$7.09	$19.76	$1.59	$ 5.08	$23.00	$1.55	$6.42	$2.51	$2.62
State Revenue	54.19	15.06	19.07	9.27	7.83	0.43	109.97	25.06	1.26	1.19	0.03	3.41
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*





	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	118 *(10)*	132 *(6)*	100 *(16)*	99 *(25)*	136 *(7)*	127 *(11)*	134 *(13)*
Effort	89 *(25)*	89 *(24)*	92 *(24)*	41 *(45)*	98 *(24)*	0 *(50)*	3 *(28)*
Amounts							
Potential	$168,699	$87,708	$54,568	$7,861	$18,562	$4,998	$6,477
Collected	149,986	78,260	50,367	3,200	18,159	0	177
Over (Under) Utilized	−18,713	−9,448	−4,201	−4,661	−403	−4,998	−6,300
Percent Distribution of Capacity							
State	29.5%	15.3%	9.5%	1.4%	3.2%	0.9%	1.1%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$285.93	$148.66	$92.49	$13.32	$31.46	$8.47	$10.98
State Revenue	254.21	132.64	85.37	5.42	30.78	0.00	0.30
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

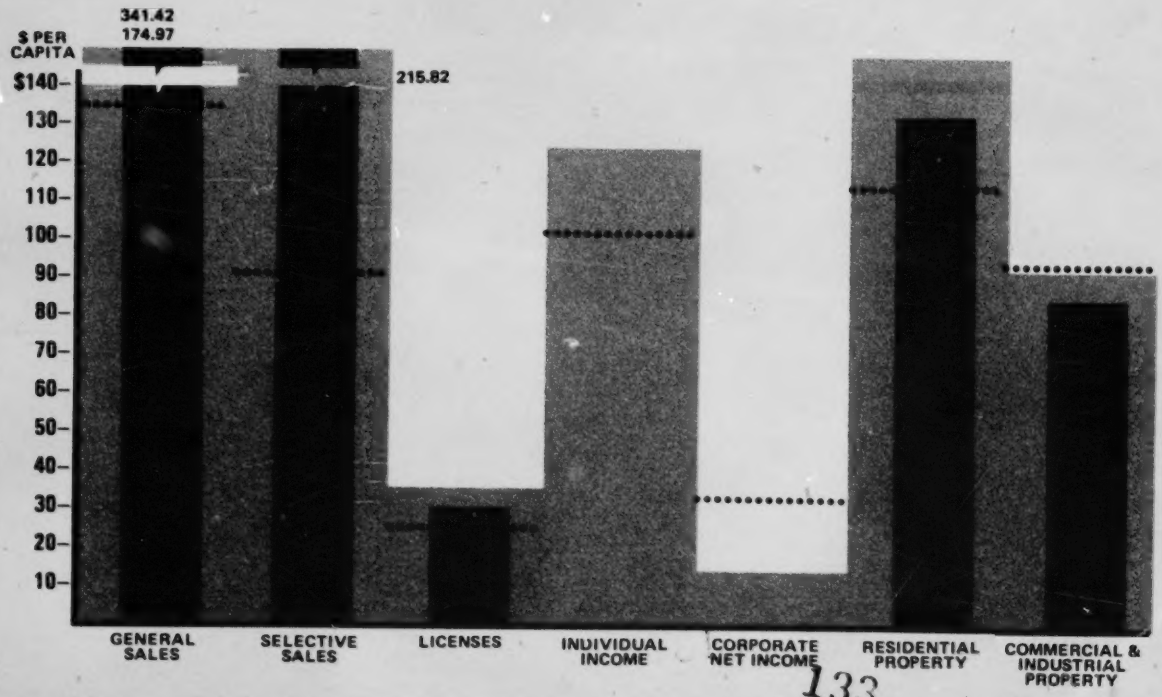
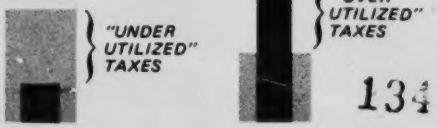


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	**97** *(29)*	128 *(2)*	111 *(14)*	154 *(2)*	101 *(28)*	92 *(31)*	53 *(43)*
Effort	**80** *(44)*	36 *(50)*	0 *(48)*	75 *(46)*	99 *(21)*	11 *(42)*	198 *(3)*
Amounts							
Potential	**$508,859**	$236,882	$123,444	$113,438	$22,081	$75,302	$13,303
Collected	**406,172**	85,504	0	85,504	21,940	8,562	26,320
Over (Under) Utilized	**−102,687**	−151,378	−123,444	−27,934	−141	−66,740	13,017
Percent Distribution of Capacity							
State	**100.0%**	46.6%	24.3%	22.3%	4.3%	14.8%	2.6%
U.S.	**100.0%**	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	**$626.67**	$291.73	$152.02	$139.70	$27.19	$ 92.74	$16.38
State Revenue	**500.21**	105.30	0.00	105.30	27.02	10.54	32.41
U.S. Capacity	**642.76**	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	98 *(38)*	277 *(3)*	206 *(1)*	100 *(17)*	94 *(28)*	618 *(2)*	100 *(11)*	95 *(40)*	108 *(12)*	118 *(15)*	73 *(35)*	130 *(25)*
Effort	116 *(15)*	15 *(51)*	90 *(31)*	94 *(37)*	14 *(44)*	91 *(11)*	0 *(29)*	115 *(17)*	143 *(13)*	25 *(23)*	118 *(21)*	139 *(10)*
Amounts												
Potential	$31,123	$21,779	$26,675	$8,642	$10,915	$15,928	$376	$14,376	$1,167	$4,669	$407	$1,462
Collected	36,096	3,202	23,877	6,254	1,575	14,500	0	16,588	1,673	1,169	482	2,028
Over (Under) Utilized	4,973	−18,577	−2,798	−388	−9,340	−1,428	−376	2,212	506	−3,500	75	566
Percent Distribution of Capacity												
State	6.1%	4.3%	5.2%	1.3%	2.1%	3.1%	0.1%	2.8%	0.2%	0.9%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$38.33	$26.82	$32.85	$8.18	$13.44	$19.62	$0.46	$17.70	$1.44	$5.75	$0.50	$1.80
State Revenue	44.45	3.94	29.41	7.70	1.94	17.86	0.00	20.43	2.06	1.44	0.59	2.50
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



Indexes	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Capacity	79 *(42)*	90 *(23)*	72 *(44)*	23 *(44)*	90 *(33)*	97 *(18)*	6 *(46)*
Effort	166 *(3)*	162 *(3)*	168 *(3)*	139 *(9)*	178 *(3)*	114 *(20)*	41 *(16)*
Amounts							
Potential	$155,693	$81,786	$54,492	$2,514	$16,901	$5,222	$376
Collected	257,724	132,700	91,459	3,500	30,065	5,969	153
Over (Under) Utilized	102,031	50,914	36,967	986	13,164	747	–223
Percent Distribution of Capacity							
State	30.6%	16.1%	10.7%	0.5%	3.3%	1.0%	0.1%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$191.74	$100.72	$67.11	$ 3.10	$20.81	$6.43	$0.46
State Revenue	317.39	163.42	112.63	4.31	37.03	7.35	0.19
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

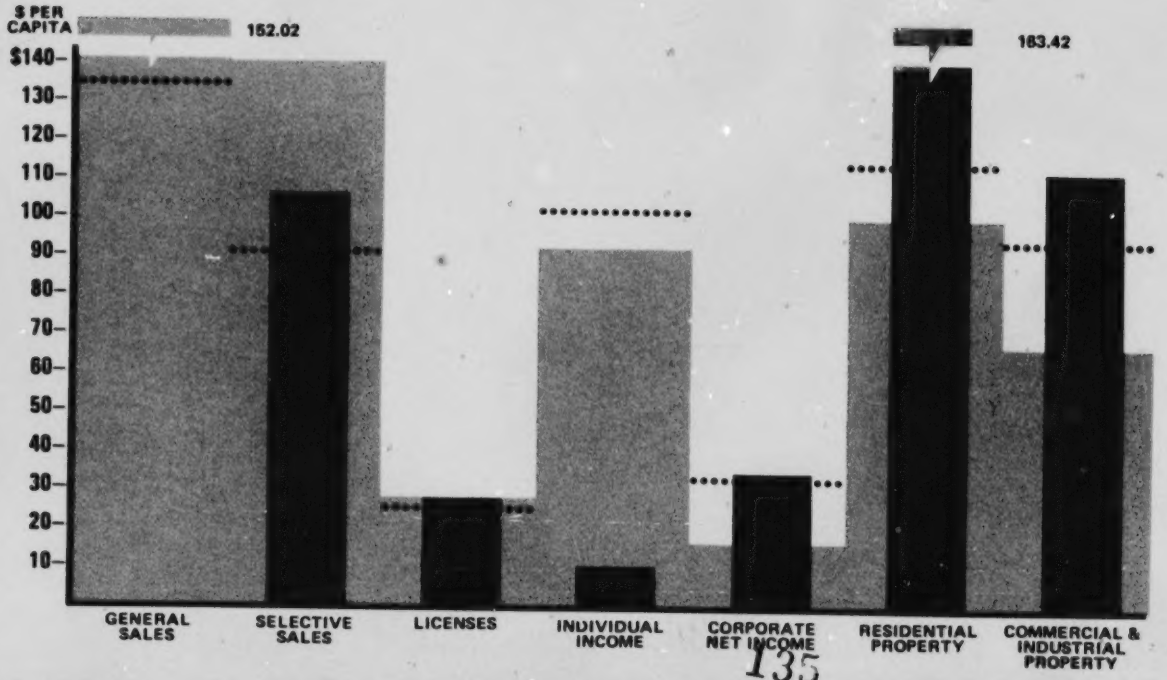
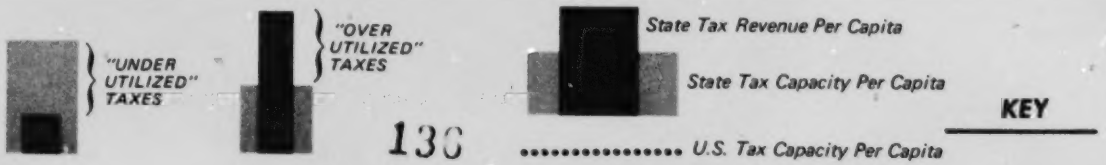


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	111 *(9)*	99 *(27)*	96 *(29)*	103 *(20)*	104 *(22)*	125 *(5)*	105 *(11)*
Effort	99 *(14)*	97 *(23)*	80 *(35)*	121 *(9)*	124 *(10)*	5 *(44)*	85 *(32)*
Amounts							
Potential	$5,246,807	$1,646,358	$960,068	$686,290	$205,414	$921,014	$238,994
Collected	5,206,909	1,602,153	770,381	831,772	254,300	45,942	202,780
Over (Under) Utilized	−39,898	−44,205	−189,687	145,482	48,886	−875,072	−36,214
Percent Distribution of Capacity							
State	100.0%	31.4%	18.3%	13.1%	3.9%	17.6%	4.6%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$715.51	$224.51	$130.92	$93.59	$28.01	$125.60	$32.59
State Revenue	710.07	218.49	105.06	113.43	34.68	6.27	27.65
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutual	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	93 *(42)*	111 *(19)*	94 *(30)*	118 *(5)*	117 *(6)*	149 *(15)*	81 *(18)*	90 *(46)*	97 *(39)*	178 *(2)*	136 *(15)*	27 *(48)*
Effort	103 *(26)*	70 *(35)*	152 *(3)*	69 *(49)*	206 *(4)*	99 *(6)*	1 *(26)*	117 *(13)*	201 *(3)*	135 *(11)*	27 *(40)*	141 *(9)*
Amounts												
Potential	$266,237	$78,592	$109,951	$71,172	$122,848	$34,721	$2,769	$122,618	$ 9,446	$63,743	$6,890	$2,717
Collected	273,621	54,663	166,640	48,999	253,496	34,317	36	143,404	18,999	86,220	1,852	3,825
Over (Under) Utilized	7,384	−23,929	56,689	−22,173	130,648	−404	−2,733	20,786	9,553	22,477	−5,038	1,108
Percent Distribution of Capacity												
State	5.1%	1.5%	2.1%	1.4%	2.3%	0.7%	0.1%	2.3%	0.2%	1.2%	0.1%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$36.31	$10.72	$14.99	$9.71	$16.75	$4.73	$0.38	$16.72	$1.29	$ 8.69	$0.94	$0.37
State Revenue	37.31	7.45	22.72	6.68	34.57	4.68	0.00	19.56	2.59	11.76	0.25	0.52
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	123 *(5)*	141 *(4)*	121 *(6)*	15 *(47)*	101 *(23)*	119 *(14)*	6 *(45)*
Effort	139 *(7)*	136 *(9)*	141 *(9)*	127 *(14)*	149 *(9)*	143 *(10)*	0 *(31)*
Amounts							
Potential	$2,173,467	$1,163,068	$825,102	$14,668	$170,629	$58,115	$3,445
Collected	3,018,579	1,583,312	1,161,904	18,700	254,663	83,155	0
Over (Under) Utilized	845,112	420,244	336,802	4,032	84,034	25,040	–3,445
Percent Distribution of Capacity							
State	41.4%	22.2%	15.7%	0.3%	3.3%	1.1%	0.1%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$296.40	$158.61	$112.52	$ 2.00	$23.27	$ 7.93	$0.47
State Revenue	411.64	215.92	158.45	2.55	34.73	11.34	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

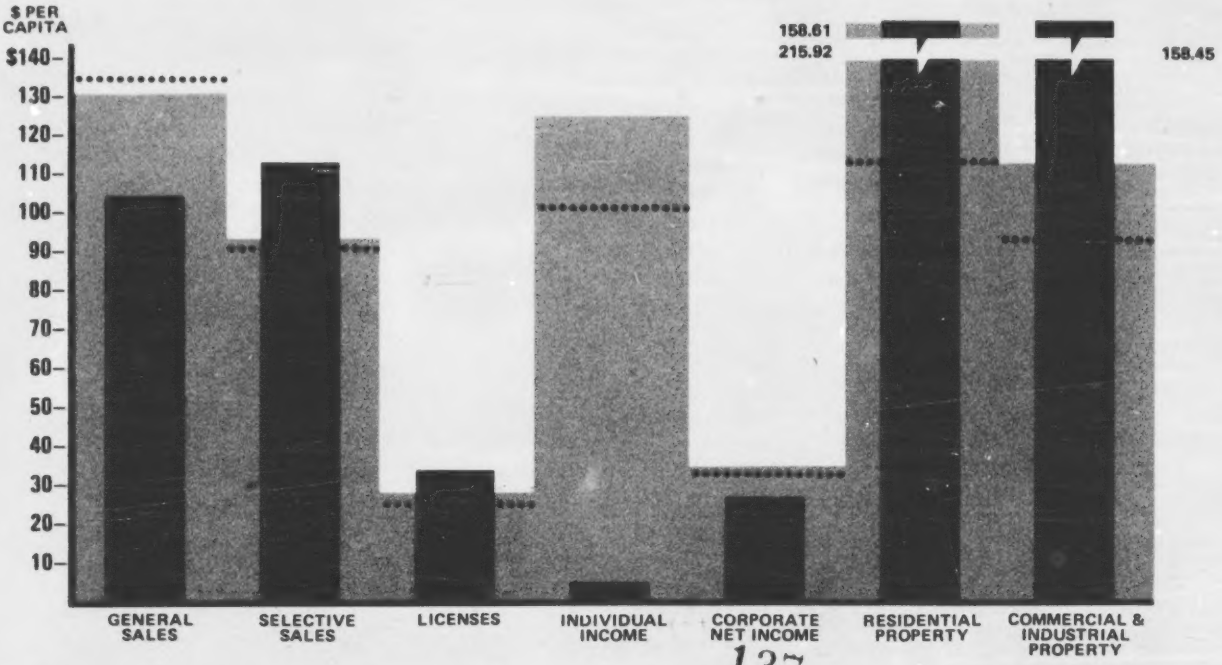
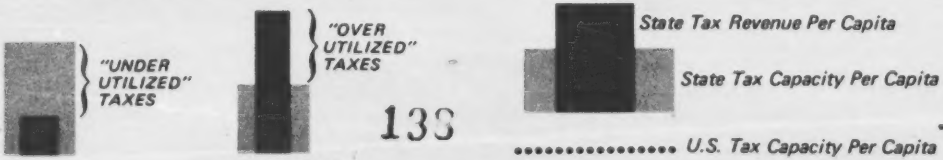


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	93 *(33)*	100 *(24)*	96 *(28)*	107 *(10)*	110 *(16)*	73 *(45)*	84 *(19)*
Effort	88 *(29)*	120 *(8)*	146 *(7)*	85 *(38)*	107 *(15)*	67 *(38)*	62 *(39)*
Amounts							
Potential	$686,581	$260,980	$150,092	$110,888	$33,658	$83,923	$29,821
Collected	607,390	313,658	219,291	94,367	36,126	56,575	18,344
Over (Under) Utilized	−79,191	52,678	69,199	−16,521	2,468	−27,348	−11,477
Percent Distribution of Capacity							
State	100.0%	38.0%	21.9%	16.2%	4.9%	12.2%	4.3%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$600.16	$228.13	$131.20	$96.93	$29.42	$ 73.36	$26.07
State Revenue	530.94	274.18	191.69	82.49	31.58	49.45	16.03
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	135 *(3)*	86 *(34)*	78 *(48)*	76 *(44)*	83 *(37)*	160 *(12)*	65 *(28)*	115 *(12)*	105 *(17)*	80 *(39)*	105 *(26)*	149 *(20)*
Effort	96 *(34)*	67 *(39)*	95 *(26)*	139 *(12)*	38 *(31)*	30 *(28)*	19 *(14)*	116 *(15)*	82 *(31)*	56 *(15)*	38 *(37)*	153 *(7)*
Amounts												
Potential	$60,229	$9,507	$14,196	$7,106	$13,690	$5,814	$346	$24,396	$1,606	$4,467	$826	$2,363
Collected	57,690	6,377	13,431	9,860	5,189	1,753	67	28,396	1,319	2,487	313	3,611
Over (Under) Utilized	−2,539	−3,130	−765	2,754	−8,501	−4,061	−279	4,000	−287	−1,980	−513	1,248
Percent Distribution of Capacity												
State	8.8%	1.4%	2.1%	1.0%	2.0%	0.8%	0.1%	3.6%	0.2%	0.7%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$52.65	$8.31	$12.41	$6.21	$11.97	$5.08	$0.30	$21.33	$1.40	$3.90	$0.72	$2.07
State Revenue	50.43	5.57	11.74	8.62	4.54	1.53	0.06	24.82	1.15	2.17	0.27	3.16
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	77 *(45)*	56 *(48)*	68 *(45)*	208 *(10)*	140 *(5)*	60 *(43)*	652 *(3)*
Effort	51 *(44)*	54 *(42)*	56 *(42)*	25 *(48)*	60 *(42)*	34 *(44)*	117 *(9)*
Amounts							
Potential	$212,662	$72,133	$71,793	$31,849	$36,887	$4,551	$60,986
Collected	109,494	39,184	40,342	8,000	21,968	1,567	71,626
Over (Under) Utilized	−103,168	−32,949	−31,451	−23,849	−14,919	−2,984	10,640
Percent Distribution of Capacity							
State	31.0%	10.5%	10.5%	4.6%	5.4%	0.7%	8.9%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$185.89	$63.05	$62.76	$27.84	$32.24	$3.98	$53.31
State Revenue	95.71	34.25	35.26	6.99	19.20	1.37	62.61
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

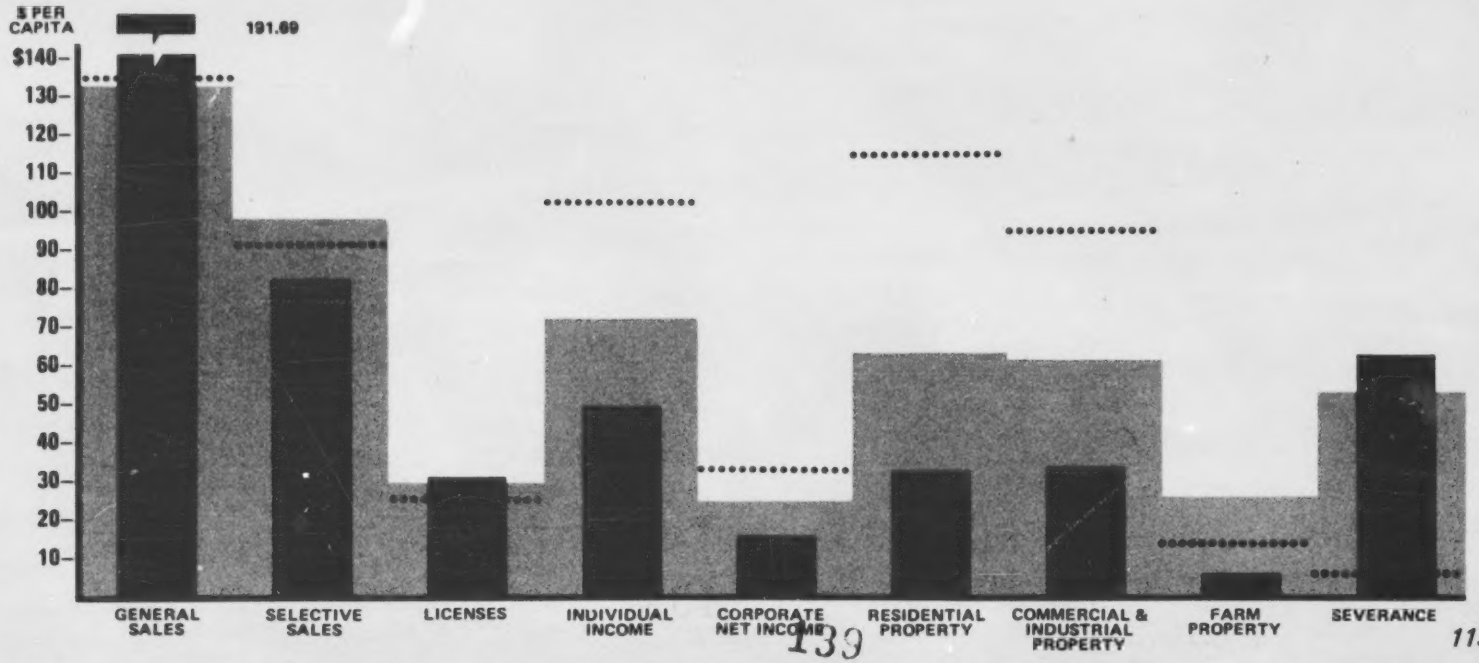
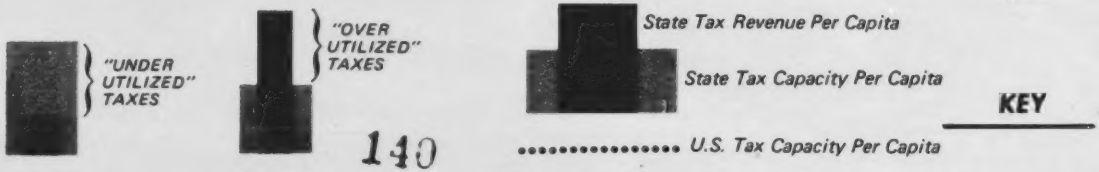


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	102 *(20)*	93 *(36)*	93 *(35)*	93 *(43)*	87 *(49)*	109 *(11)*	157 *(7)*
Effort	152 *(1)*	138 *(4)*	152 *(5)*	117 *(11)*	87 *(29)*	226 *(1)*	109 *(27)*
Amounts							
Potential	$11,821,544	$3,828,023	$2,292,463	$1,535,560	$423,382	$1,979,335	$886,928
Collected	17,913,237	5,269,670	3,474,454	1,795,216	369,176	4,479,646	967,401
Over (Under) Utilized	6,091,693	1,441,647	1,181,991	259,656	−54,206	2,500,311	80,473
Percent Distribution of Capacity							
State	100.0%	32.4%	19.4%	13.0%	3.6%	16.7%	7.5%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$653.99	$211.77	$126.82	$84.95	$23.42	$109.50	$49.07
State Revenue	991.00	291.53	192.21	99.31	20.42	247.82	53.52
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	61 *(51)*	116 *(16)*	96 *(26)*	141 *(1)*	107 *(11)*	212 *(7)*	185 *(4)*	67 *(50)*	80 *(50)*	170 *(3)*	131 *(18)*	46 *(43)*
Effort	120 *(7)*	76 *(30)*	136 *(7)*	76 *(46)*	148 *(11)*	146 *(1)*	7 *(19)*	135 *(9)*	83 *(30)*	3 *(48)*	201 *(11)*	86 *(30)*
Amounts												
Potential	$434,255	$203,062	$275,302	$209,205	$276,717	$121,503	$15,516	$225,815	$19,298	$150,481	$16,349	$11,439
Collected	519,534	154,573	375,265	158,304	408,996	177,427	1,117	305,321	16,061	5,117	32,790	9,887
Over (Under) Utilized	85,279	−48,489	99,963	−50,901	132,279	55,924	−14,399	79,506	−3,237	−145,364	16,441	−1,552
Percent Distribution of Capacity												
State	3.7%	1.7%	2.3%	1.8%	2.3%	1.0%	0.1%	1.9%	0.2%	1.3%	0.1%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$24.02	$11.23	$15.23	$11.57	$15.31	$6.72	$0.86	$12.49	$1.07	$8.32	$0.90	$0.63
State Revenue	28.74	8.55	20.76	8.76	22.63	9.82	0.06	16.89	0.89	0.28	1.81	0.55
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	104 *(14)*	113 *(10)*	114 *(12)*	17 *(45)*	78 *(38)*	111 *(15)*	7 *(44)*
Effort	147 *(5)*	143 *(7)*	148 *(7)*	238 *(1)*	156 *(7)*	109 *(22)*	0 *(31)*
Amounts							
Potential	$4,558,817	$2,289,769	$1,905,484	$40,181	$323,383	$133,986	$11,073
Collected	6,681,183	3,267,156	2,812,449	95,700	505,878	146,161	0
Over (Under) Utilized	2,122,366	977,387	906,965	55,519	182,495	12,175	−11,073
Percent Distribution of Capacity							
State	38.6%	19.4%	16.1%	0.3%	2.7%	1.1%	0.1%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$252.20	$126.67	$105.42	$2.22	$17.89	$7.41	$0.61
State Revenue	369.62	180.75	155.59	5.29	27.99	8.09	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

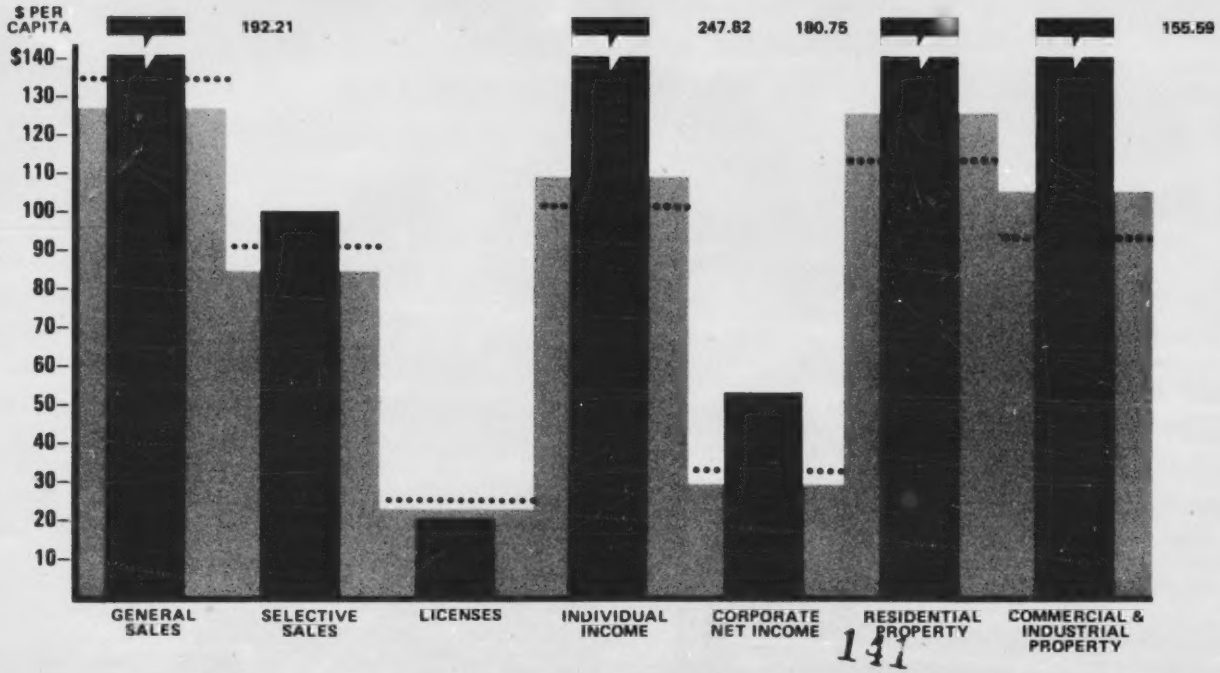
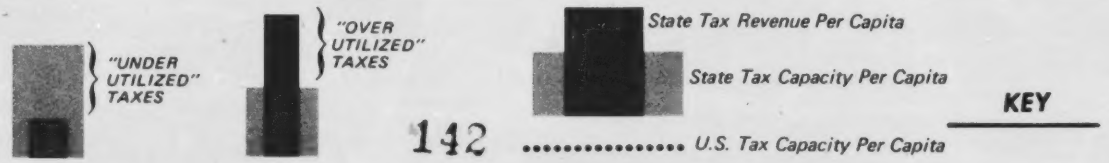


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	**84** *(45)*	93 *(38)*	85 *(46)*	105 *(13)*	99 *(32)*	73 *(46)*	67 *(28)*
Effort	**88** *(30)*	93 *(28)*	86 *(28)*	102 *(23)*	87 *(30)*	138 *(12)*	146 *(16)*
Amounts							
Potential	**$2,927,552**	$1,149,208	$631,054	$518,154	$144,993	$398,285	$114,317
Collected	**2,578,457**	1,066,867	540,218	526,649	125,871	549,927	166,447
Over (Under) Utilized	**−349,095**	−82,341	−90,836	8,495	−19,122	151,642	52,130
Percent Distribution of Capacity							
State	**100.0%**	39.3%	21.6%	17.7%	5.0%	13.6%	3.9%
U.S.	**100.0%**	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	**$538.05**	$211.21	$115.98	$95.23	$26.65	$73.20	$21.01
State Revenue	**473.89**	196.08	99.29	96.79	23.13	101.07	30.59
U.S. Capacity	**642.76**	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	107 *(26)*	77 *(37)*	172 *(2)*	81 *(37)*	83 *(39)*	0 *(32)*	54 *(38)*	108 *(19)*	99 *(32)*	85 *(34)*	5 *(51)*	82 *(38)*
Effort	117 *(12)*	199 *(6)*	14 *(51)*	131 *(26)*	173 *(9)*	0 *(30)*	0 *(29)*	76 *(42)*	73 *(41)*	144 *(10)*	244 *(5)*	78 *(35)*
Amounts												
Potential	$226,652	$40,340	$148,700	$36,370	$ 64,727	$0	$1,365	$108,773	$7,198	$22,635	$192	$6,195
Collected	265,739	80,343	20,753	47,815	111,999	0	0	82,703	5,224	32,617	469	4,858
Over (Under) Utilized	39,087	40,003	−127,947	11,445	47,272	0	−1,365	−26,070	−1,974	9,982	277	−1,337
Percent Distribution of Capacity												
State	7.7%	1.4%	5.1%	1.2%	2.2%	0.0%	0.0%	3.7%	0.2%	0.8%	0.0%	0.2%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$41.66	$ 7.41	$27.33	$6.68	$11.90	$0.00	$0.25	$19.99	$1.32	$4.16	$0.04	$1.14
State Revenue	48.84	14.77	3.81	8.79	20.58	0.00	0.00	15.20	0.96	5.99	0.09	0.89
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	83 *(36)*	74 *(35)*	87 *(27)*	78 *(29)*	114 *(15)*	65 *(42)*	10 *(42)*
Effort	59 *(41)*	57 *(41)*	59 *(41)*	58 *(38)*	63 *(41)*	118 *(18)*	0 *(31)*
Amounts							
Potential	$1,092,753	$454,816	$437,977	$56,644	$143,316	$23,425	$4,571
Collected	641,621	259,959	258,954	32,900	89,808	27,724	0
Over (Under) Utilized	−451,132	−194,857	−179,023	−23,744	−53,508	4,299	−4,571
Percent Distribution of Capacity							
State	37.3%	15.5%	15.0%	1.9%	4.9%	0.8%	0.2%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$200.84	$83.59	$80.50	$10.41	$26.34	$4.31	$0.84
State Revenue	117.92	47.78	47.59	6.05	16.51	5.10	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

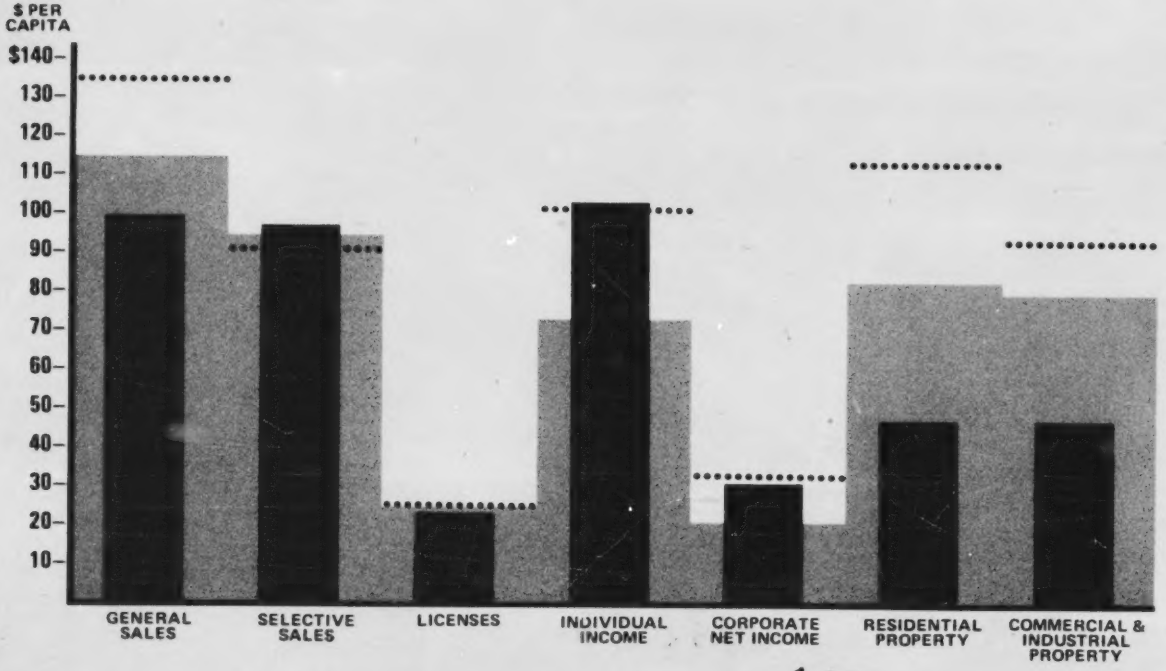
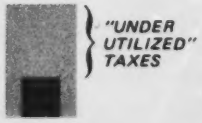


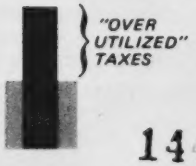
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

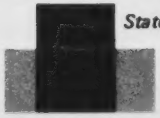
	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	99 *(23)*	114 *(8)*	126 *(4)*	95 *(38)*	130 *(5)*	98 *(25)*	46 *(49)*
Effort	94 *(22)*	86 *(32)*	86 *(27)*	86 *(37)*	104 *(16)*	103 *(24)*	218 *(1)*
Amounts							
Potential	$404,351	$164,524	$109,470	$55,054	$22,307	$62,802	$9,137
Collected	379,678	141,642	94,458	47,184	23,165	64,580	19,964
Over (Under) Utilized	−24,673	−22,882	−15,012	−7,870	858	1,778	10,827
Percent Distribution of Capacity							
State	100.0%	40.7%	27.1%	13.6%	5.5%	15.5%	2.3%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$634.77	$258.28	$171.85	$86.43	$35.02	$ 98.59	$14.34
State Revenue	596.04	222.36	148.29	74.07	36.37	101.38	31.34
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	113 *(17)*	109 *(21)*	91 *(36)*	74 *(46)*	75 *(44)*	0 *(32)*	44 *(49)*	138 *(2)*	96 *(40)*	93 *(27)*	144 *(12)*	187 *(14)*
Effort	96 *(33)*	87 *(28)*	89 *(34)*	126 *(19)*	18 *(41)*	0 *(30)*	0 *(29)*	125 *(12)*	82 *(32)*	6 *(43)*	31 *(38)*	101 *(25)*
Amounts												
Potential	$28,180	$6,735	$9,215	$3,897	$6,898	$0	$129	$16,320	$814	$2,883	$635	$1,655
Collected	27,004	5,882	8,157	4,924	1,217	0	0	20,450	668	180	199	1,668
Over (Under) Utilized	−1,176	−853	−1,058	1,027	−5,681	0	−129	4,130	−146	−2,703	−436	13
Percent Distribution of Capacity												
State	7.0%	1.7%	2.3%	1.0%	1.7%	0.0%	0.0%	4.0%	0.2%	0.7%	0.2%	0.4%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$44.24	$10.57	$14.47	$6.12	$10.83	$0.00	$0.20	$25.62	$1.28	$4.53	$1.00	$2.60
State Revenue	42.39	9.23	12.81	7.73	1.91	0.00	0.00	32.10	1.05	0.28	0.31	2.62
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*







	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	89 *(31)*	54 *(50)*	34 *(51)*	787 *(1)*	76 *(42)*	74 *(36)*	96 *(17)*
Effort	89 *(26)*	88 *(26)*	91 *(26)*	87 *(24)*	96 *(26)*	54 *(39)*	137 *(7)*
Amounts							
Potential	$137,440	$38,911	$20,212	$67,212	$11,105	$3,133	$5,008
Collected	121,768	34,195	18,374	58,500	10,699	1,679	6,880
Over (Under) Utilized	−15,672	−4,716	−1,838	−8,712	−406	−1,454	1,872
Percent Distribution of Capacity							
State	34.0%	9.6%	5.0%	16.6%	2.7%	0.8%	1.2%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$215.76	$ 61.08	$31.73	$105.51	$17.43	$4.92	$7.86
State Revenue	191.16	53.68	28.84	91.84	16.80	2.64	10.80
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

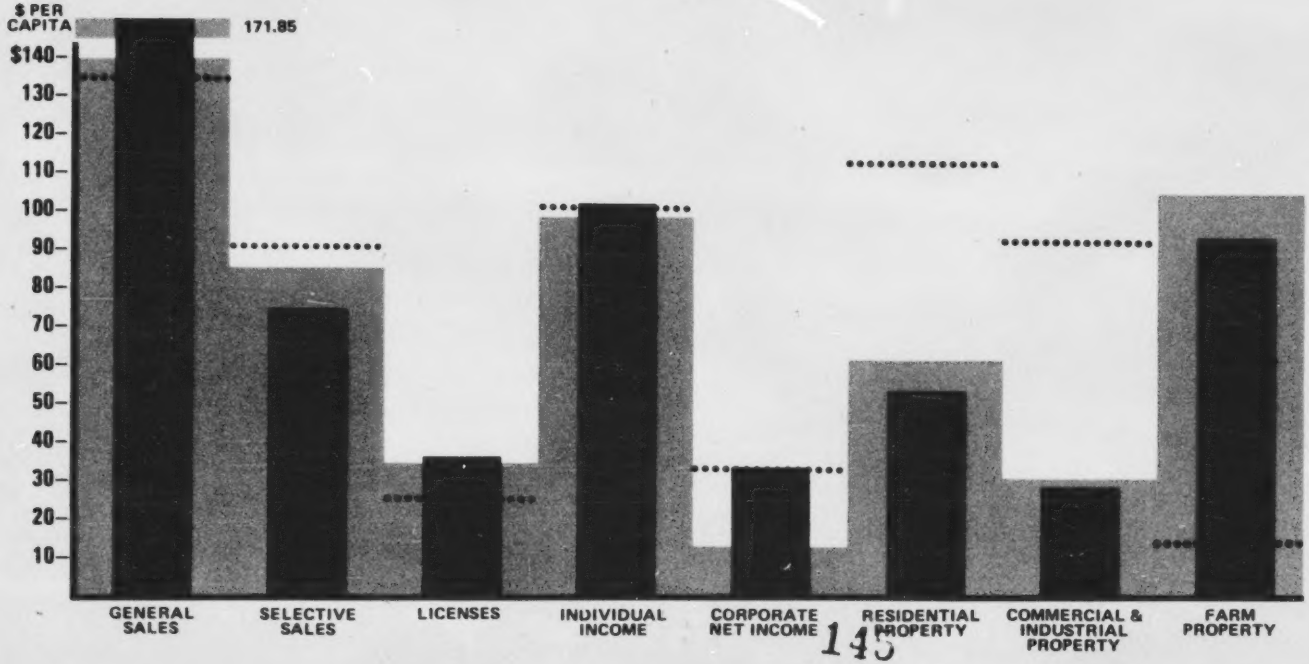
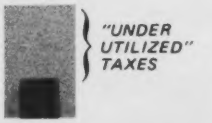


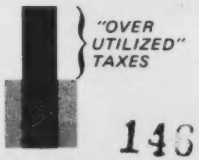
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	102 *(18)*	99 *(25)*	101 *(26)*	97 *(36)*	102 *(26)*	103 *(17)*	100 *(12)*
Effort	80 *(43)*	77 *(41)*	67 *(41)*	93 *(29)*	120 *(12)*	85 *(29)*	80 *(35)*
Amounts							
Potential	$7,049,090	$2,426,356	$1,484,391	$941,965	$295,158	$1,118,024	$335,779
Collected	5,648,479	1,868,298	989,425	878,873	355,088	953,622	267,315
Over (Under) Utilized	−1,400,611	−558,058	−494,966	−63,092	59,930	−164,402	−68,464
Percent Distribution of Capacity							
State	100.0%	34.4%	21.1%	13.4%	4.2%	15.9%	4.8%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$656.65	$226.02	$138.28	$87.75	$27.49	$104.15	$31.28
State Revenue	526.17	174.04	92.17	81.87	33.08	88.83	24.90
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	99 *(36)*	69 *(45)*	94 *(29)*	98 *(18)*	116 *(7)*	74 *(24)*	85 *(16)*	108 *(18)*	115 *(4)*	83 *(35)*	134 *(17)*	69 *(40)*
Effort	90 *(44)*	98 *(24)*	118 *(13)*	89 *(40)*	83 *(20)*	85 *(13)*	0 *(29)*	100 *(27)*	77 *(35)*	247 *(5)*	125 *(18)*	72 *(41)*
Amounts												
Potential	$414,602	$72,061	$161,436	$86,042	$178.378	$25,194	$4,252	$214,662	$16,486	$43,775	$9,913	$10,322
Collected	371,404	70,467	190,334	76,614	148,606	21,448	0	214,151	12,753	108,285	12.418	7,481
Over (Under) Utilized	−43,198	−1,594	28,898	−9,428	−29,772	−3,746	−4,252	−511	−3,733	64,510	2,505	−2,841
Percent Distribution of Capacity												
State	5.9%	1.0%	2.3%	1.2%	2.5%	0.4%	0.1%	3.0%	0.2%	0.6%	0.1%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$38.62	$6.71	$15.04	$8.02	$16.62	$2.35	$0.40	$20.00	$1.54	$4.08	$0.92	$0.96
State Revenue	34.60	6.56	17.73	7.14	13.84	2.00	0.00	19.95	1.19	10.09	1.16	0.70
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*





	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	107 *(11)*	101 *(17)*	117 *(8)*	63 *(38)*	120 *(11)*	95 *(19)*	37 *(30)*
Effort	78 *(30)*	75 *(31)*	78 *(31)*	110 *(20)*	83 *(31)*	36 *(43)*	12 *(23)*
Amounts							
Potential	$2,773,616	$1,219,628	$1,165,828	$ 90,866	$297,294	$68,037	$32,120
Collected	2,175,534	919,855	909,553	100,300	245,826	24,730	3,892
Over (Under) Utilized	−598,082	−299,773	−256,275	9,434	−51,468	−43,307	−28,228
Percent Distribution of Capacity							
State	39.3%	17.3%	16.5%	1.3%	4.2%	1.0%	0.5%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$258.37	$113.61	$108.60	$8.46	$27.69	$6.34	$2.99
State Revenue	202.66	85.69	84.73	9.34	22.90	2.30	0.36
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

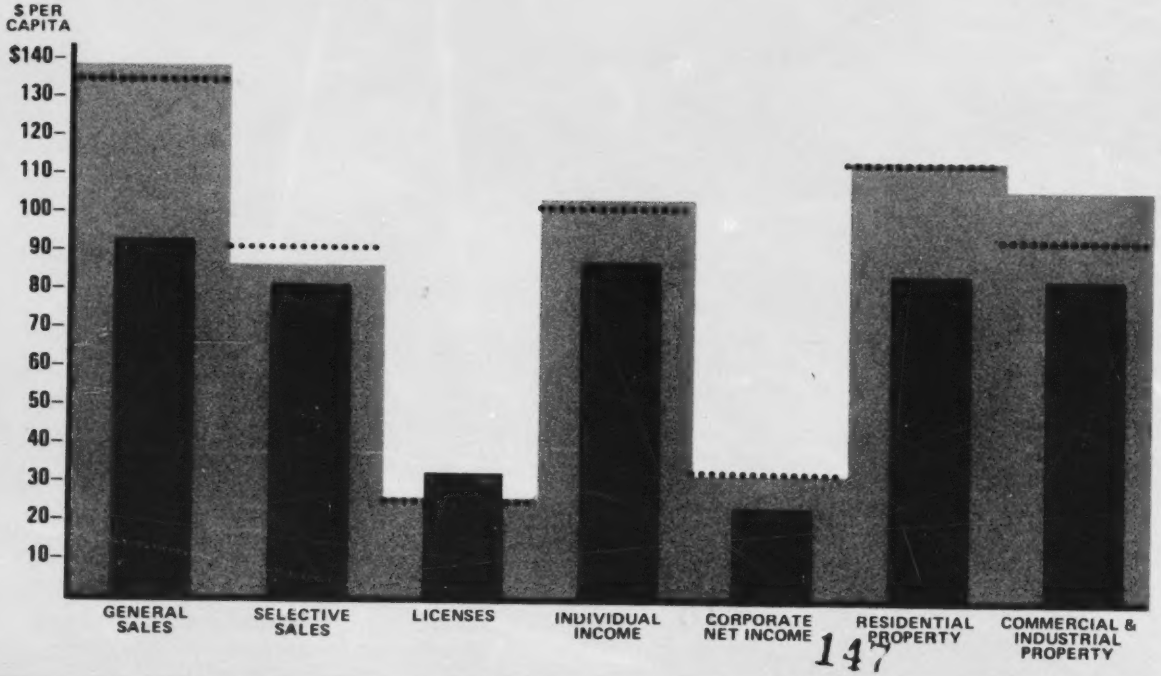
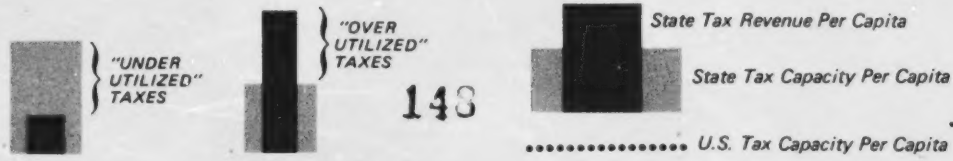


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	102 *(17)*	96 *(31)*	91 *(38)*	104 *(16)*	116 *(11)*	84 *(36)*	188 *(3)*
Effort	71 *(49)*	81 *(38)*	74 *(37)*	91 *(33)*	122 *(11)*	71 *(36)*	27 *(45)*
Amounts							
Potential	$1,785,200	$595,239	$339,134	$256,105	$ 84,725	$229,007	$158,999
Collected	1,261,183	482,702	249,655	233,047	103,202	162,741	42,533
Over (Under) Utilized	−524,017	−112,537	−89,479	−23,058	18,477	−66,266	−116,466
Percent Distribution of Capacity							
State	100.0%	33.3%	19.0%	14.3%	4.7%	12.8%	8.9%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$657.53	$219.24	$124.91	$94.33	$31.21	$84.35	$58.56
State Revenue	464.52	177.79	91.95	85.84	38.01	59.94	15.67
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	126*(5)*	78 *(36)*	102 *(18)*	86 *(35)*	97 *(22)*	0 *(32)*	48 *(45)*	125 *(6)*	104 *(19)*	89 *(31)*	26 *(47)*	157 *(16)*
Effort	83 *(48)*	144 *(12)*	101 *(21)*	175 *(3)*	37 *(32)*	0 *(30)*	0 *(29)*	131 *(10)*	164 *(4)*	83 *(13)*	211 *(9)*	73 *(40)*
Amounts												
Potential	$133,868	$20,372	$44,172	$19,181	$37,909	$0	$603	$62,751	$3,760	$11,804	$ 493	$5,917
Collected	111,291	29,428	44,723	33,619	13,986	0	0	81,921	6,157	9,769	1,042	4,313
Over (Under) Utilized	−22,577	9,056	551	14,438	−23,923	0	−603	19,170	2,397	−2,035	549	−1,604
Percent Distribution of Capacity												
State	7.5%	1.1%	2.5%	1.1%	2.1%	0.0%	0.0%	3.5%	0.2%	0.7%	0.0%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$49.31	$7.50	$16.27	$7.06	$13.96	$0.00	$0.22	$23.11	$1.38	$4.35	$0.18	$2.18
State Revenue	40.99	10.84	16.47	12.38	5.15	0.00	0.00	30.17	2.27	3.60	0.38	1.59
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	97 *(23)*	77 *(33)*	93 *(19)*	230 *(9)*	139 *(6)*	68 *(40)*	294 *(8)*
Effort	50 *(47)*	48 *(47)*	49 *(47)*	54 *(42)*	52 *(47)*	200 *(2)*	196 *(5)*
Amounts							
Potential	$639,715	$233,932	$235,293	$83,656	$86,834	$12,309	$ 65,206
Collected	317,300	111,179	115,676	45,200	45,245	24,609	128,096
Over (Under) Utilized	−322,415	−122,753	−119,617	−38,456	−41,589	12,300	62,890
Percent Distribution of Capacity							
State	35.8%	13.1%	13.2%	4.7%	4.9%	0.7%	3.7%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$235.62	$ 86.16	$86.66	$30.81	$31.98	$4.53	$24.02
State Revenue	116.87	40.95	42.61	16.65	16.66	9.06	47.18
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

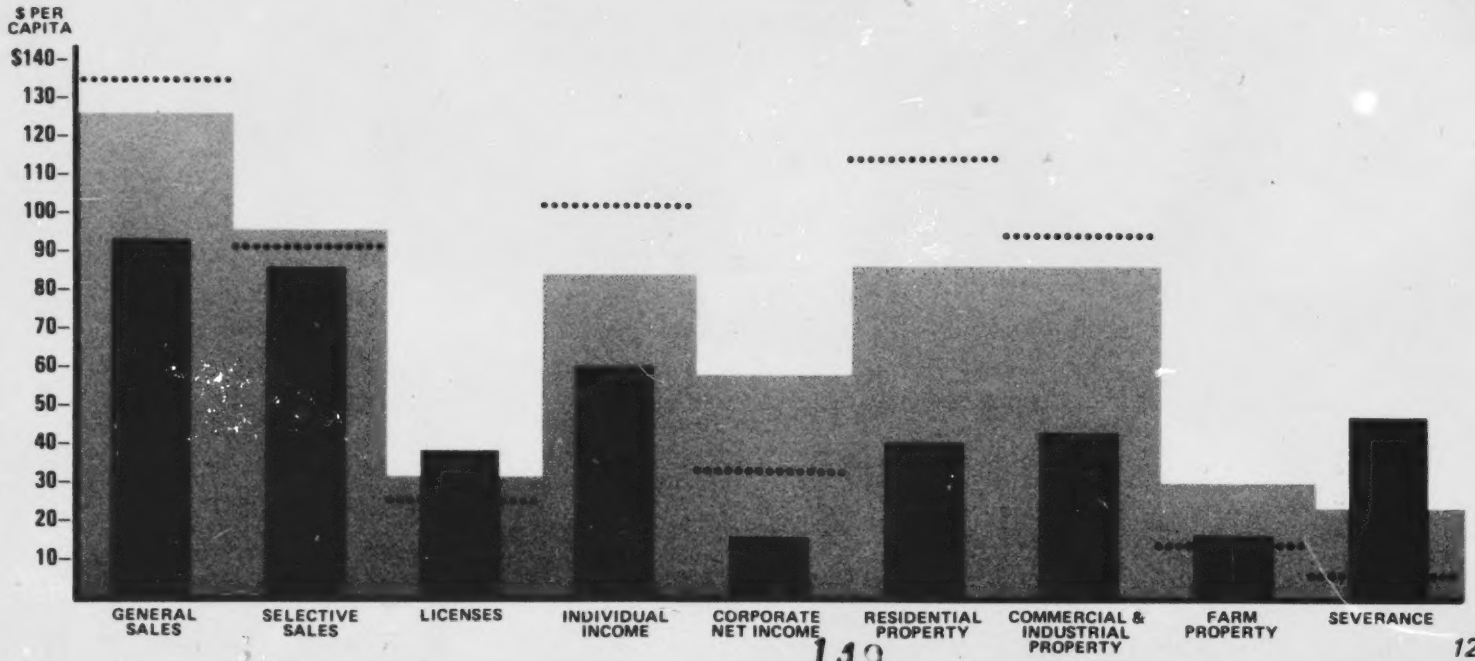


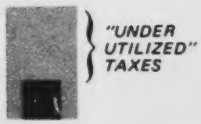
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

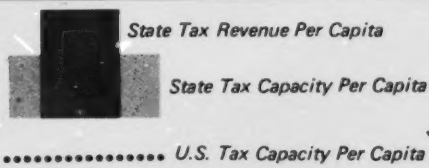
OREGON

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	98 *(26)*	110 *(13)*	112 *(12)*	108 *(9)*	116 *(12)*	96 *(26)*	73 *(26)*
Effort	99 *(15)*	27 *(51)*	0 *(48)*	70 *(50)*	120 *(14)*	193 *(5)*	174 *(10)*
Amounts							
Potential	$1,438,299	$571,605	$348,280	$223,325	$71,175	$221,624	$52,168
Collected	1,419,040	157,037	0	157,037	85,411	427,002	90,691
Over (Under) Utilized	−19,259	−414,568	−348,280	−66,288	14,236	205,378	38,523
Percent Distribution of Capacity							
State	100.0%	39.7%	24.2%	15.5%	4.9%	15.4%	3.6%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$629.73	$250.26	$152.49	$97.78	$31.16	$ 97.03	$22.84
State Revenue	621.30	68.76	0.00	68.76	37.40	186.95	39.71
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	114 *(14)*	87 *(32)*	118 *(10)*	134 *(2)*	85 *(35)*	77 *(23)*	64 *(29)*	114 *(14)*	111 *(9)*	106 *(17)*	47 *(42)*	222 *(11)*
Effort	80 *(49)*	19 *(50)*	73 *(40)*	100 *(33)*	41 *(27)*	65 *(22)*	0 *(29)*	142 *(8)*	156 *(6)*	15 *(32)*	124 *(19)*	130 *(15)*
Amounts												
Potential	$101,688	$19,268	$42,933	$25,185	$28,010	$5,559	$682	$48,122	$3,390	$11,881	$746	$7,036
Collected	81,765	3,656	31,230	25,275	11,484	3,627	0	68,235	5,293	1,821	924	9,138
Over (Under) Utilized	−19,923	−15,612	−11,703	90	−16,526	−1,932	−682	20,113	1,903	−10,060	178	2,102
Percent Distribution of Capacity												
State	7.1%	1.3%	3.0%	1.8%	1.9%	0.4%	0.0%	3.3%	0.2%	0.8%	0.1%	0.5%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$44.52	$8.44	$18.80	$11.03	$12.26	$2.43	$0.30	$21.07	$1.48	$5.20	$0.33	$3.08
State Revenue	35.80	1.60	13.67	11.07	5.03	1.59	0.00	29.88	2.32	0.80	0.40	4.00
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*





	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	92 *(30)*	93 *(21)*	92 *(21)*	126 *(20)*	61 *(46)*	86 *(25)*	13 *(38)*
Effort	125 *(11)*	122 *(11)*	126 *(11)*	132 *(13)*	134 *(11)*	168 *(7)*	123 *(8)*
Amounts							
Potential	$506,174	$239,754	$196,022	$38,439	$31,959	$13,055	$2,498
Collected	633,857	292,715	247,563	50,800	42,779	21,958	3,084
Over (Under) Utilized	127,683	52,961	51,541	12,361	10,820	8,903	586
Percent Distribution of Capacity							
State	35.2%	16.7%	13.6%	2.7%	2.2%	0.9%	0.2%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$221.62	$104.97	$85.82	$16.83	$13.99	$5.72	$1.09
State Revenue	277.52	128.16	108.39	22.24	18.73	9.61	1.35
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

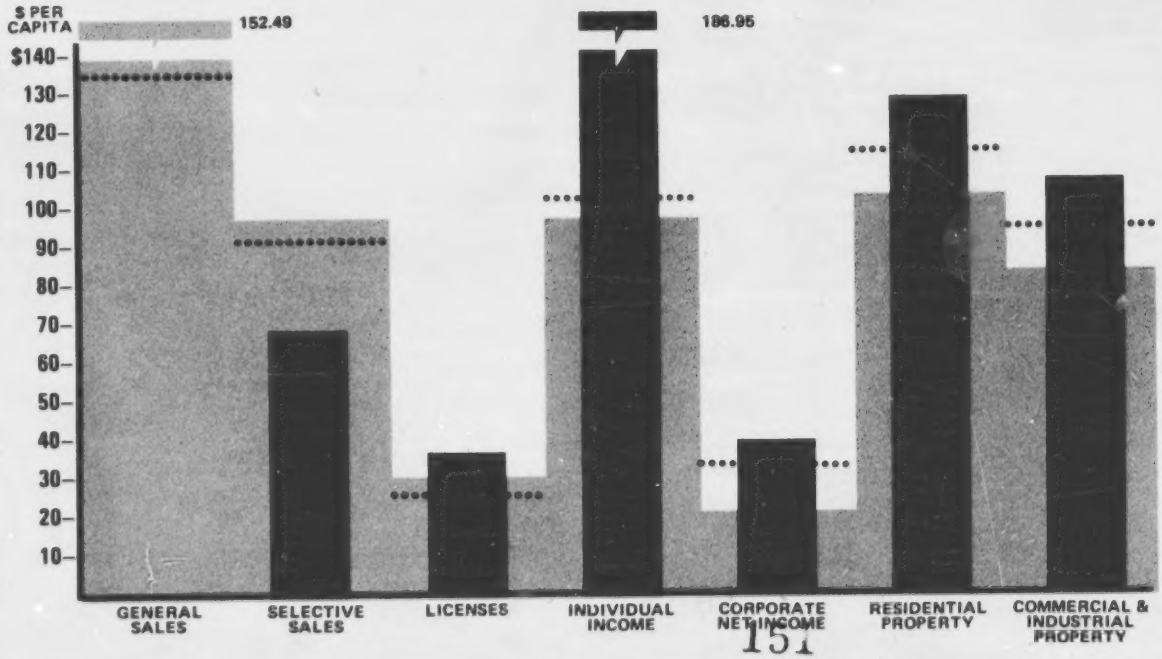
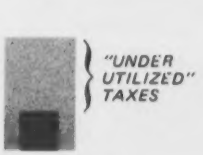


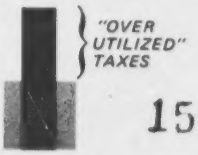
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

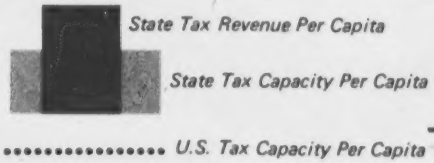
	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	94 *(30)*	91 *(45)*	92 *(37)*	90 *(46)*	96 *(40)*	100 *(22)*	108 *(10)*
Effort	96 *(18)*	98 *(21)*	85 *(29)*	118 *(10)*	138 *(5)*	119 *(16)*	151 *(14)*
Amounts							
Potential	$7,191,145	$2,459,612	$1,493,165	$966,447	$306,331	$1,199,184	$398,388
Collected	6,918,119	2,410,676	1,271,015	1,139,661	423,086	1,425,922	601,016
Over (Under) Utilized	−273,026	−48,936	−222,150	173,214	116,755	226,738	202,628
Percent Distribution of Capacity							
State	100.0%	34.2%	20.8%	13.4%	4.3%	16.7%	5.5%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$606.34	$207.39	$125.90	$81.49	$25.83	$101.11	$33.59
State Revenue	583.32	203.26	107.17	96.09	35.67	120.23	50.68
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	83 *(46)*	73 *(41)*	88 *(39)*	92 *(28)*	114 *(8)*	112 *(20)*	58 *(33)*	104 *(26)*	95 *(42)*	62 *(51)*	145 *(11)*	87 *(36)*
Effort	118 *(10)*	121 *(17)*	144 *(5)*	98 *(34)*	117 *(18)*	67 *(21)*	2 *(22)*	81 *(38)*	109 *(22)*	534 *(2)*	73 *(31)*	148 *(8)*
Amounts												
Potential	$386,148	$ 84,028	$166,442	$89,967	$194,560	$42,088	$3,214	$229,213	$14,992	$ 35,882	$11,884	$14,360
Collected	455,400	101,933	239,331	88,173	226,749	28,003	72	185,047	16,359	191,667	8,704	21,309
Over (Under) Utilized	69,252	17,905	72,889	−1,794	32,189	−14,085	−3,142	−44,166	1,367	155,785	−3,180	6,949
Percent Distribution of Capacity												
State	5.4%	1.2%	2.3%	1.3%	2.7%	0.6%	0.0%	3.2%	0.2%	0.5%	0.2%	0.2%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$32.56	$7.08	$14.03	$7.59	$16.40	$3.55	$0.27	$19.33	$1.26	$ 3.03	$1.00	$1.21
State Revenue	38.40	8.59	20.18	7.43	19.12	2.36	0.01	15.60	1.38	16.16	0.73	1.80
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*







	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	94 *(28)*	80 *(29)*	114 *(10)*	32 *(42)*	115 *(13)*	81 *(29)*	80 *(19)*
Effort	72 *(35)*	69 *(35)*	71 *(35)*	117 *(17)*	76 *(35)*	198 *(3)*	0 *(31)*
Amounts							
Potential	$2,685,954	$1,060,087	$1,260,815	$50,382	$314,670	$63,785	$77,891
Collected	1,931,081	732,502	901,197	59,000	238,382	126,338	0
Over (Under) Utilized	−754,873	−327,585	−359,618	8,618	−76,288	62,553	−77,891
Percent Distribution of Capacity							
State	37.4%	14.7%	17.5%	0.7%	4.4%	0.9%	1.1%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$226.47	$89.38	$106.31	$4.25	$26.53	$5.38	$6.57
State Revenue	162.82	61.76	75.99	4.97	20.10	10.65	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

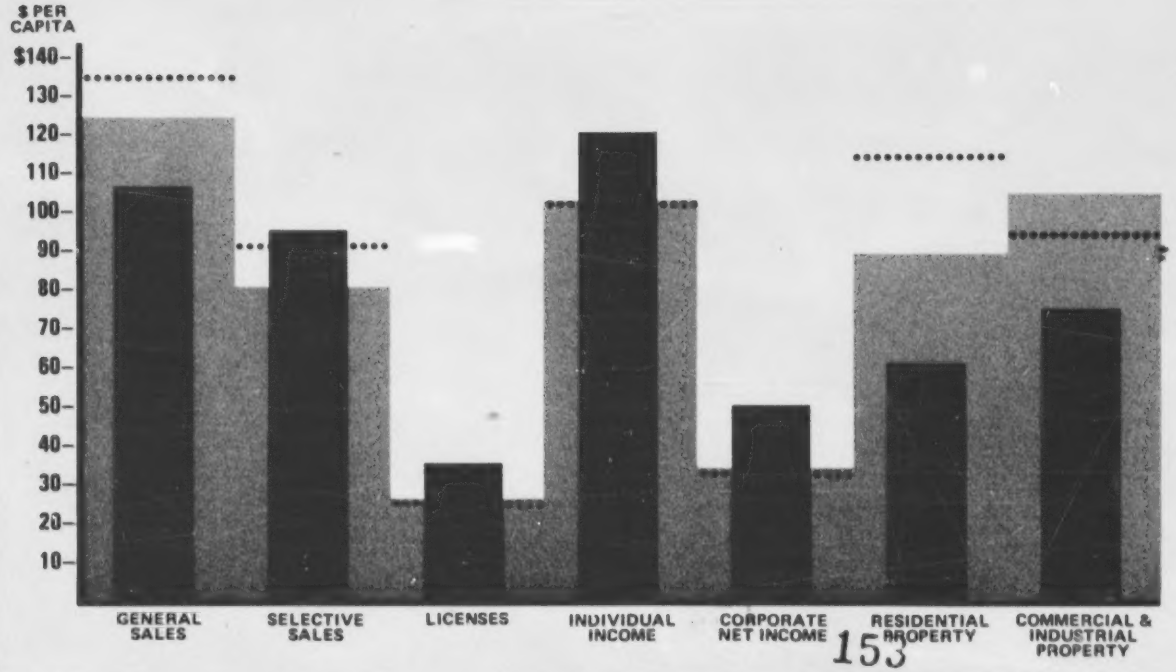
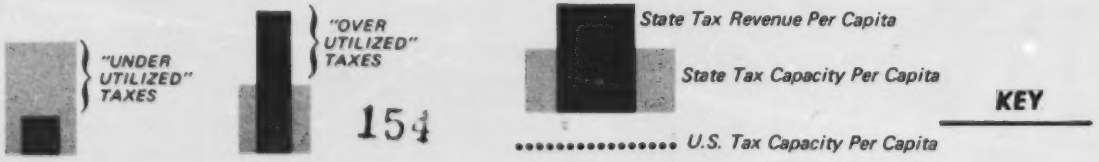


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	86 *(42)*	93 *(37)*	87 *(44)*	103 *(21)*	108 *(20)*	92 *(29)*	66 *(30)*
Effort	115 *(8)*	102 *(19)*	94 *(25)*	112 *(13)*	67 *(44)*	92 *(27)*	191 *(6)*
Amounts							
Potential	$514,374	$197,159	$110,259	$86,900	$27,017	$86,554	$19,201
Collected	593,202	200,569	103,431	97,138	18,133	79,682	36,652
Over (Under) Utilized	78,828	3,410	−6,828	10,238	−8,884	−6,872	17,451
Percent Distribution of Capacity							
State	100.0%	38.3%	21.4%	16.9%	5.3%	16.8%	3.7%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$552.50	$211.77	$118.43	$93.34	$29.02	$92.97	$20.62
State Revenue	637.17	215.43	111.10	104.34	19.48	85.59	39.37
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	82 *(47)*	115 *(17)*	120 *(7)*	103 *(11)*	99 *(16)*	253 *(5)*	57 *(34)*	97 *(35)*	93 *(45)*	169 *(4)*	167 *(8)*	23 *(49)*
Effort	107 *(20)*	68 *(38)*	105 *(19)*	95 *(36)*	179 *(8)*	109 *(4)*	90 *(7)*	78 *(40)*	242 *(1)*	24 *(26)*	9 *(45)*	71 *(42)*
Amounts												
Potential	$29,844	$10,369	$17,791	$7,901	$13,265	$7,483	$247	$16,792	$1,155	$7,700	$1,072	$298
Collected	31,828	7,076	18,631	7,498	23,712	8,170	223	13,152	2,800	1,876	93	212
Over (Under) Utilized	1,984	−3,293	840	−403	10,447	687	−24	−3,640	1,645	−5,824	−979	−86
Percent Distribution of Capacity												
State	5.8%	2.0%	3.5%	1.5%	2.6%	1.5%	0.0%	3.3%	0.2%	1.5%	0.2%	0.1%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$32.06	$11.14	$19.11	$8.49	$14.25	$8.04	$0.27	$18.04	$1.24	$8.27	$1.15	$0.32
State Revenue	34.19	7.60	20.01	8.05	25.47	8.78	0.24	14.13	3.01	2.02	0.10	0.23
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	78 *(43)*	96 *(20)*	74 *(40)*	7 *(49)*	50 *(49)*	137 *(6)*	2 *(50)*
Effort	142 *(6)*	140 *(8)*	145 *(8)*	152 *(7)*	153 *(8)*	93 *(25)*	0 *(31)*
Amounts							
Potential	$175,802	$99,953	$64,179	$ 855	$10,815	$8,505	$136
Collected	250,241	139,633	92,744	1,300	16,564	7,925	0
Over (Under) Utilized	74,439	39,680	28,565	445	5,749	−580	−136
Percent Distribution of Capacity							
State	34.2%	19.4%	12.5%	0.2%	2.1%	1.7%	0.0%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$188.83	$107.36	$68.94	$0.92	$11.62	$9.14	$0.15
State Revenue	268.79	149.98	99.62	1.40	17.79	8.51	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

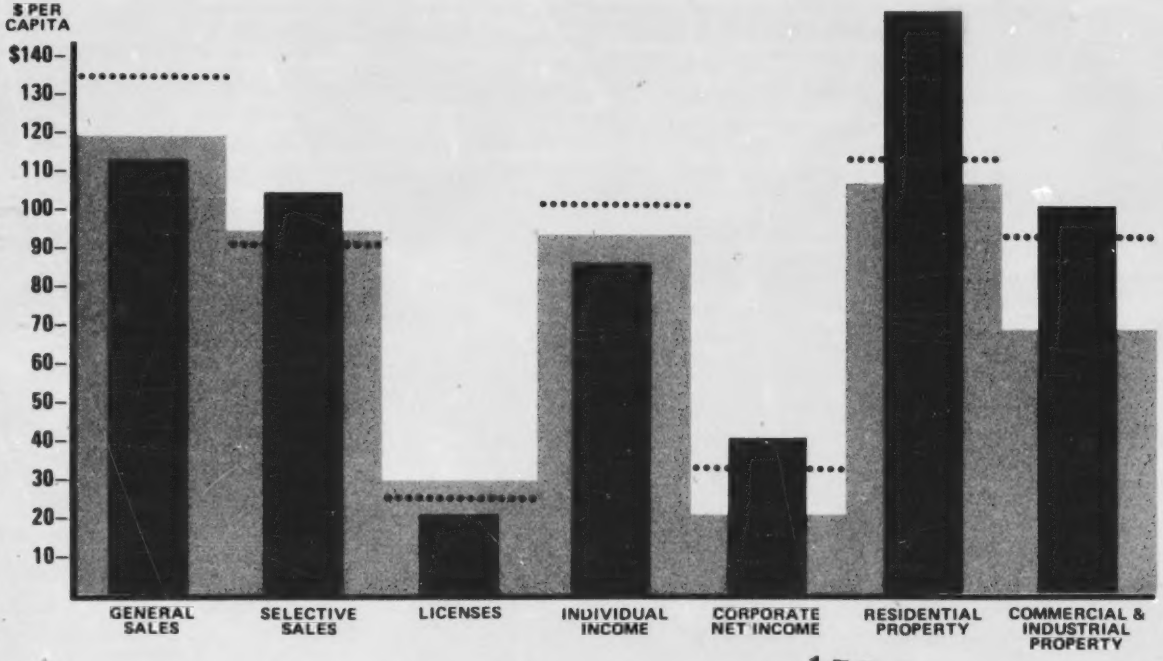
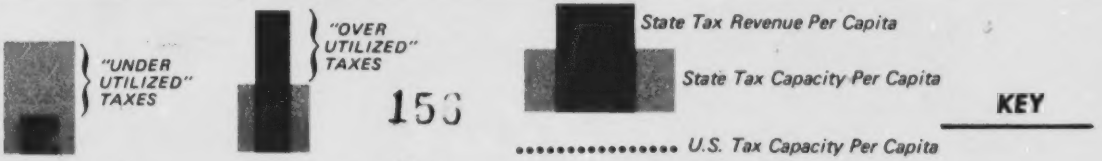


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	77 *(49)*	86 *(50)*	78 *(50)*	98 *(29)*	95 *(42)*	67 *(49)*	51 *(45)*
Effort	87 *(33)*	107 *(18)*	112 *(14)*	102 *(22)*	47 *(49)*	111 *(18)*	185 *(8)*
Amounts							
Potential	$1,391,745	$553,722	$301,669	$252,053	$72,015	$190,414	$44,683
Collected	1,211,446	594,203	337,711	256,492	33,727	210,895	82,682
Over (Under) Utilized	−180,299	40,481	36,042	4,439	−38,288	20,481	37,999
Percent Distribution of Capacity							
State	100.0%	39.8%	21.7%	18.1%	5.2%	13.5%	3.2%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$494.23	$196.63	$107.13	$89.51	$25.57	$67.62	$15.87
State Revenue	430.20	211.01	119.93	91.08	11.98	74.89	29.36
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	111 *(20)*	109 *(20)*	99 *(21)*	78 *(41)*	90 *(31)*	0 *(32)*	44 *(48)*	101 *(30)*	91 *(48)*	78 *(42)*	62 *(36)*	102 *(32)*
Effort	104 *(24)*	222 *(4)*	50 *(46)*	124 *(20)*	40 *(29)*	0 *(30)*	615 *(3)*	46 *(50)*	21 *(48)*	30 *(19)*	180 *(13)*	84 *(32)*
Amounts												
Potential	$122,655	$29,790	$44,577	$17,998	$36,459	$0	$574	$52,681	$3,422	$10,705	$1,197	$4,010
Collected	127,904	66,162	22,084	22,406	14,405	0	3,531	24,291	730	3,195	2,151	3,360
Over (Under) Utilized	5,249	36,372	−22,493	4,408	−22,054	0	2,957	−28,390	−2,692	−7,510	954	−650
Percent Distribution of Capacity												
State	8.8%	2.1%	3.2%	1.3%	2.6%	0.0%	0.0%	3.8%	0.2%	0.8%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$43.56	$10.58	$15.83	$6.39	$12.95	$0.00	$0.20	$18.71	$1.22	$3.80	$0.43	$1.42
State Revenue	45.42	23.50	7.84	7.96	5.12	0.00	1.25	8.63	0.26	1.13	0.76	1.19
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	76 *(46)*	71 *(38)*	76 *(37)*	64 *(35)*	109 *(18)*	45 *(46)*	13 *(39)*
Effort	55 *(42)*	53 *(43)*	55 *(43)*	54 *(41)*	58 *(43)*	75 *(31)*	0 *(31)*
Amounts							
Potential	$519,419	$224,146	$199,944	$24,313	$71,016	$8,505	$2,987
Collected	283,557	119,095	109,893	13,200	41,369	6,382	0
Over (Under) Utilized	−235,862	−105,051	−90,051	−11,113	−29,647	−2,123	−2,987
Percent Distribution of Capacity							
State	37.3%	16.1%	14.4%	1.7%	5.1%	0.6%	0.2%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$184.45	$79.60	$71.00	$8.63	$25.22	$3.02	$1.06
State Revenue	100.69	42.29	39.02	4.69	14.69	2.27	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	5.66	8.17

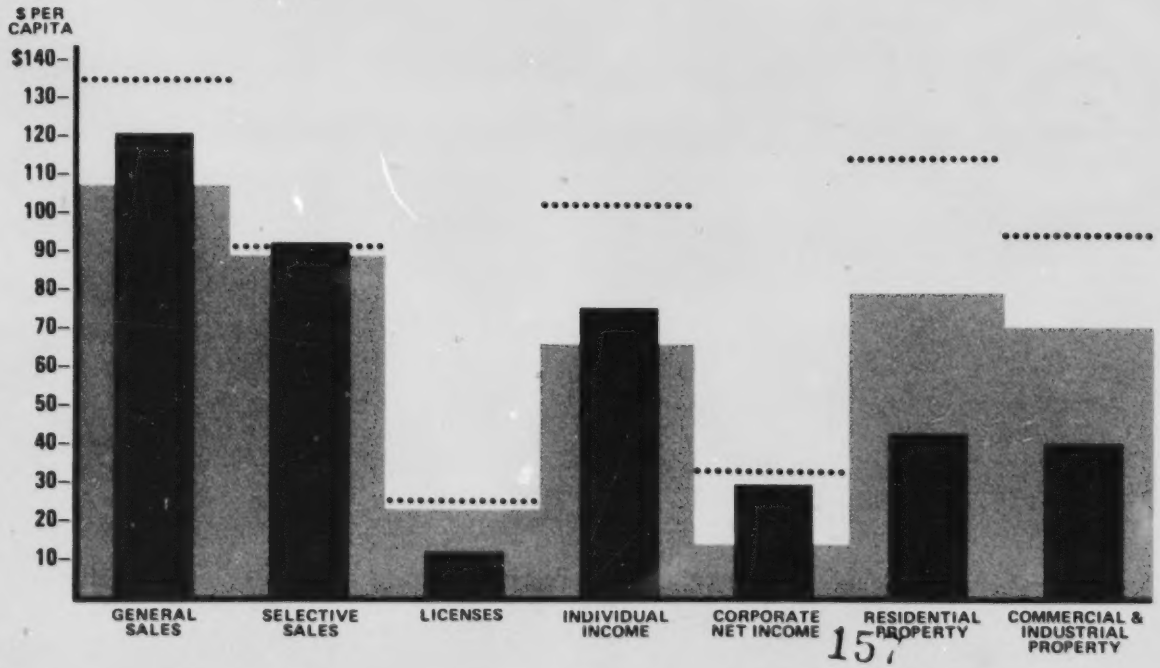


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	**91** *(37)*	114 *(7)*	125 *(6)*	98 *(30)*	122 *(7)*	75 *(42)*	33 *(51)*
Effort	**90** *(28)*	83 *(35)*	81 *(34)*	87 *(34)*	101 *(18)*	0 *(46)*	27 *(46)*
Amounts							
Potential	**$396,372**	$176,481	$115,830	$60,651	$22,349	$51,722	$7,000
Collected	**356,999**	145,861	93,263	52,598	22,669	0	1,869
Over (Under) Utilized	**−39,373**	−30,620	−22,567	−8,053	320	−51,722	−5,131
Percent Distribution of Capacity							
State	**100.0%**	44.5%	29.2%	15.3%	5.6%	13.0%	1.8%
U.S.	**100.0%**	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	**$582.04**	$259.15	$170.09	$89.06	$32.82	$75.95	$10.28
State Revenue	**524.23**	214.19	136.95	77.24	33.29	0.00	2.74
U.S. Capacity	**642.76**	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	121 *(8)*	92 *(29)*	88 *(42)*	75 *(45)*	66 *(48)*	100 *(22)*	69 *(24)*	122 *(9)*	101 *(27)*	89 *(32)*	163 *(9)*	248 *(8)*
Effort	93 *(38)*	95 *(25)*	94 *(28)*	145 *(8)*	1 *(49)*	91 *(10)*	0 *(29)*	116 *(14)*	75 *(38)*	7 *(42)*	90 *(25)*	137 *(12)*
Amounts												
Potential	$32,080	$6,042	$9,497	$4,192	$6,466	$2,156	$218	$15,369	$913	$2,958	$766	$2,343
Collected	29,853	5,715	8,906	6,095	66	1,963	0	17,900	682	195	692	3,200
Over (Under) Utilized	−2,227	−327	−591	1,903	−6,400	−193	−218	2,531	−231	−2,763	−74	857
Percent Distribution of Capacity												
State	8.1%	1.5%	2.4%	1.1%	1.6%	0.5%	0.1%	3.9%	0.2%	0.7%	0.2%	0.6%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$47.11	$8.87	$13.95	$6.16	$9.49	$3.17	$0.32	$22.57	$1.34	$4.34	$1.12	$3.44
State Revenue	43.84	8.39	13.08	8.95	0.10	2.88	0.00	26.28	1.00	0.29	1.02	4.70
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	81 *(39)*	48 *(51)*	48 *(50)*	599 *(2)*	68 *(44)*	69 *(39)*	51 *(24)*
Effort	137 *(8)*	148 *(6)*	153 *(6)*	116 *(18)*	162 *(6)*	144 *(9)*	0 *(31)*
Amounts							
Potential	$132,852	$37,054	$30,476	$54,622	$10,700	$3,133	$2,835
Collected	182,099	54,812	46,634	63,300	17,353	4,501	0
Over (Under) Utilized	49,247	17,758	16,158	8,678	6,653	1,368	−2,835
Percent Distribution of Capacity							
State	33.5%	9.3%	7.7%	13.8%	2.7%	0.8%	0.7%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$195.08	$54.41	$44.75	$80.21	$15.71	$4.60	$4.16
State Revenue	267.40	80.49	68.48	92.95	25.48	6.61	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

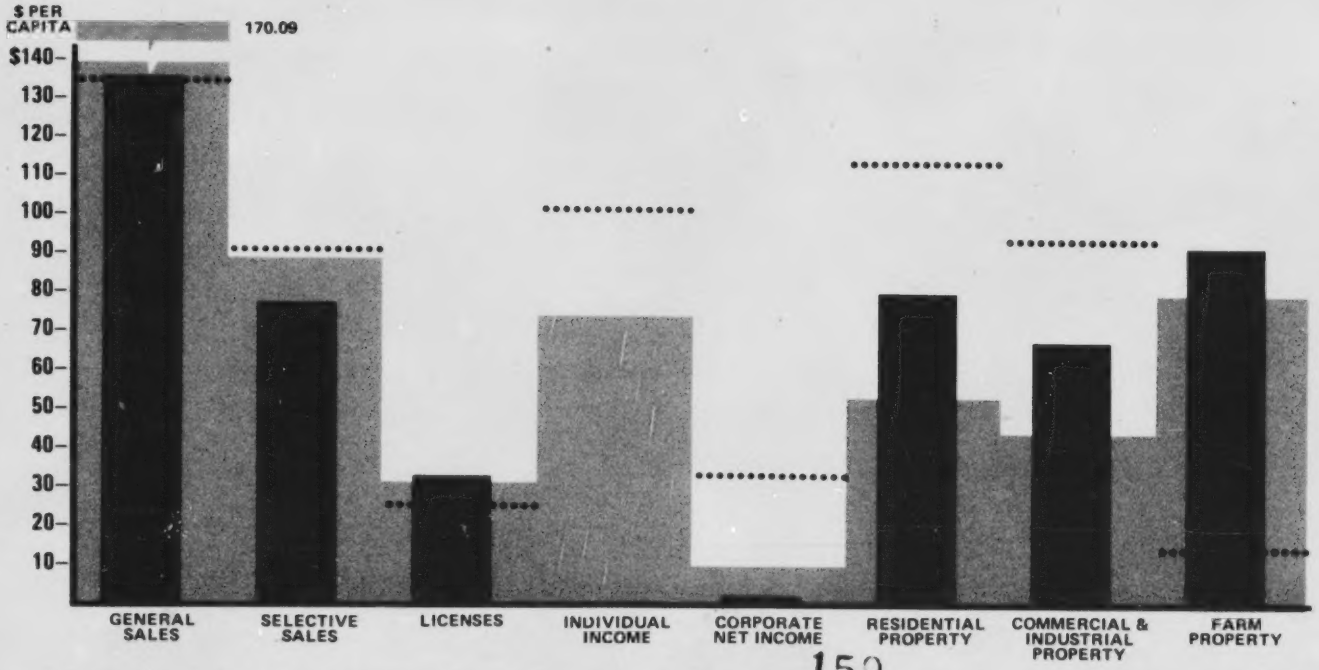
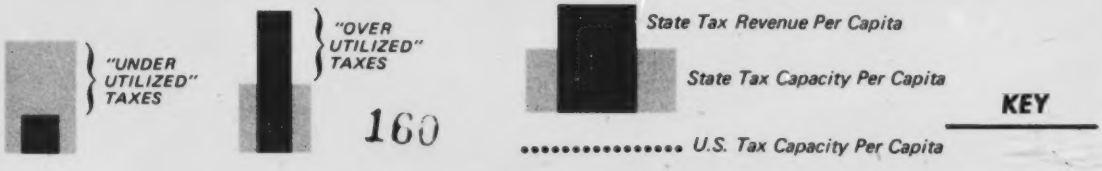


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	82 *(46)*	92 *(42)*	94 *(33)*	88 *(47)*	98 *(36)*	80 *(38)*	62 *(32)*
Effort	81 *(42)*	114 *(12)*	120 *(12)*	104 *(20)*	120 *(13)*	5 *(43)*	156 *(13)*
Amounts							
Potential	$2,212,717	$869,604	$536,115	$333,489	$110,044	$337,126	$81,289
Collected	1,785,640	989,930	641,912	348,018	132,089	18,436	126,715
Over (Under) Utilized	−427,077	120,326	105,797	14,529	22,045	−318,690	45,426
Percent Distribution of Capacity							
State	100.0%	39.3%	24.2%	15.1%	5.0%	15.2%	3.7%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$530.25	$208.39	$128.47	$79.92	$26.37	$80.79	$19.48
State Revenue	427.90	237.22	153.83	83.40	31.65	4.42	30.37
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	116 *(11)*	65 *(49)*	89 *(37)*	88 *(31)*	46 *(51)*	0 *(32)*	71 *(23)*	105 *(23)*	96 *(41)*	69 *(46)*	20 *(49)*	156 *(18)*
Effort	92 *(41)*	240 *(3)*	107 *(16)*	118 *(23)*	47 *(25)*	0 *(30)*	17 *(16)*	111 *(20)*	104 *(24)*	221 *(7)*	74 *(30)*	56 *(47)*
Amounts												
Potential	$188,942	$26,062	$59,460	$30,188	$27,453	$0	$1,384	$81,110	$5,310	$14,009	$563	$9,052
Collected	173,140	62,514	63,640	35,725	12,768	0	231	90,160	5,505	30,951	418	5,055
Over (Under) Utilized	−15,802	36,452	4,180	5,537	−14,685	0	−1,153	9,050	195	16,942	−145	−3,997
Percent Distribution of Capacity												
State	8.5%	1.2%	2.7%	1.4%	1.2%	0.0%	0.1%	3.7%	0.2%	0.6%	0.0%	0.4%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$45.28	$6.25	$14.25	$7.23	$6.58	$0.00	$0.33	$19.44	$1.27	$3.36	$0.13	$2.17
State Revenue	41.49	14.98	15.25	8.56	3.06	0.00	0.06	21.61	1.32	7.42	0.10	1.21
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	77 *(44)*	76 *(34)*	85 *(29)*	93 *(27)*	45 *(50)*	77 *(34)*	37 *(29)*
Effort	63 *(39)*	61 *(40)*	63 *(40)*	62 *(34)*	67 *(40)*	131 *(12)*	12 *(22)*
Amounts							
Potential	$780,834	$355,783	$330,034	$51,894	$43,123	$21,262	$12,558
Collected	489,101	218,261	209,436	32,400	29,004	27,840	1,529
Over (Under) Utilized	−291,733	−137,522	−120,598	−19,494	−14,119	6,578	−11,029
Percent Distribution of Capacity							
State	35.3%	16.1%	14.9%	2.3%	1.9%	1.0%	0.6%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$187.12	$85.26	$79.09	$12.44	$10.33	$5.10	$3.01
State Revenue	117.21	52.30	50.19	7.76	6.95	6.67	0.37
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

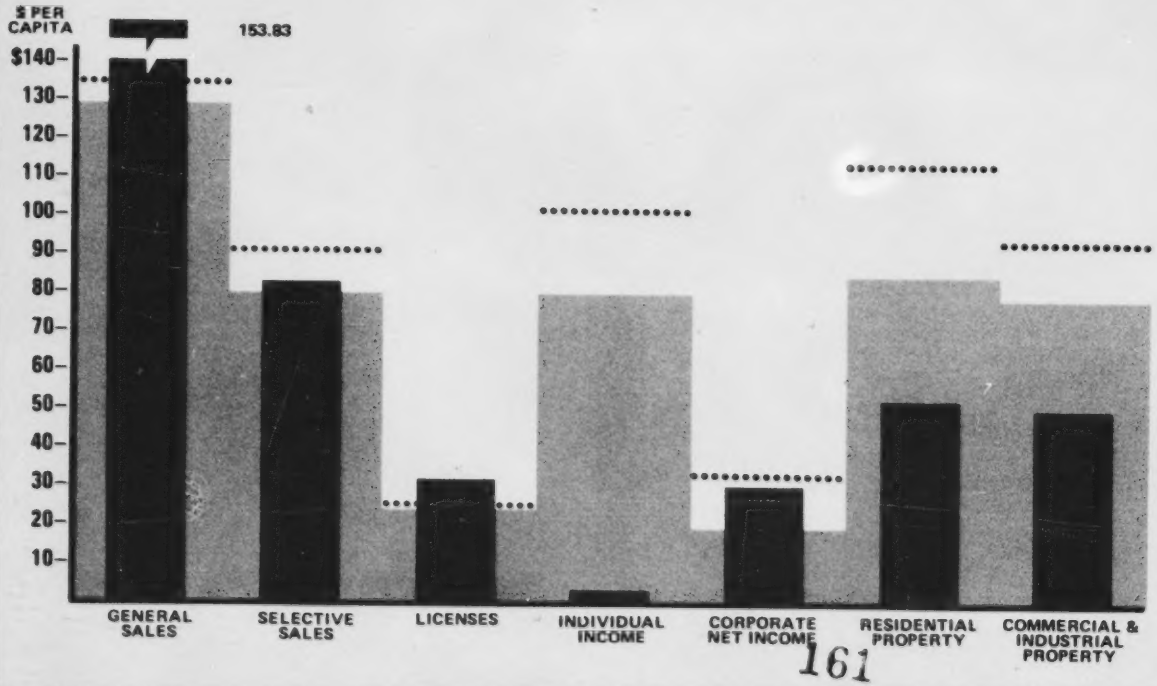


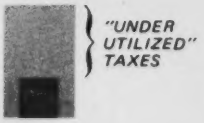
TABLE 9.–Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

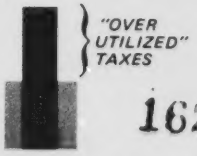
TEXAS

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	113 *(8)*	105 *(20)*	104 *(22)*	106 *(11)*	101 *(27)*	103 *(18)*	185 *(4)*
Effort	68 *(51)*	86 *(31)*	87 *(26)*	86 *(36)*	136 *(7)*	0 *(46)*	0 *(47)*
Amounts							
Potential	$8,866,741	$2,909,377	$1,732,764	$1,176,613	$333,404	$1,273,291	$706,680
Collected	6,026,158	2,515,831	1,500,618	1,015,213	452,483	0	0
Over (Under) Utilized	−2,840,583	−393,546	−232,146	−161,400	119,079	−1,273,291	−706,680
Percent Distribution of Capacity							
State	100.0%	32.8%	19.5%	13.3%	3.8%	14.4%	8.0%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$724.53	$237.73	$141.59	$96.14	$27.24	$104.04	$57.74
State Revenue	492.41	205.58	122.62	82.96	36.97	0.00	0.00
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	129 *(4)*	71 *(43)*	88 *(40)*	96 *(22)*	117 *(5)*	0 *(32)*	67 *(26)*	110 *(17)*	101 *(26)*	79 *(40)*	50 *(39)*	98 *(34)*
Effort	64 *(51)*	143 *(13)*	152 *(2)*	101 *(32)*	67 *(21)*	0 *(30)*	143 *(6)*	100 *(26)*	111 *(21)*	351 *(4)*	169 *(14)*	75 *(39)*
Amounts												
Potential	$616,019	$83,518	$171,461	$96,178	$205,610	$0	$3,827	$248,582	$16,408	$47,495	$4,192	$16,727
Collected	395,221	119,164	260,414	97,282	137,656	0	5,476	248,009	18,247	166,635	7,092	12,500
Over (Under) Utilized	−220,798	35,646	88,953	1,104	−67,954	0	1,649	−573	1,839	119,140	2,900	−4,227
Percent Distribution of Capacity												
State	6.9%	0.9%	1.9%	1.1%	2.3%	0.0%	0.0%	2.8%	0.2%	0.5%	0.0%	0.2%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$50.34	$6.82	$14.01	$7.86	$16.80	$0.00	$0.31	$20.31	$1.34	$3.88	$0.34	$1.37
State Revenue	32.29	9.74	21.28	7.95	11.25	0.00	0.45	20.27	1.49	13.62	0.58	1.02
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*





	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	105 *(13)*	81 *(26)*	117 *(9)*	171 *(13)*	140 *(4)*	90 *(21)*	452 *(6)*
Effort	75 *(34)*	75 *(32)*	77 *(32)*	55 *(39)*	82 *(32)*	65 *(37)*	147 *(6)*
Amounts							
Potential	$3,117,919	$1,118,805	$1,324,348	$279,773	$394,993	$73,707	$452,363
Collected	2,343,100	837,782	1,025,841	155,200	324,277	47,868	666,876
Over (Under) Utilized	−774,819	−281,023	−298,507	−124,573	−70,716	−25,839	214,513
Percent Distribution of Capacity							
State	35.2%	12.6%	14.9%	3.2%	4.5%	0.8%	5.1%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$254.77	$91.42	$108.22	$22.86	$32.28	$6.02	$36.96
State Revenue	191.46	68.46	83.82	12.68	26.50	3.91	54.49
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

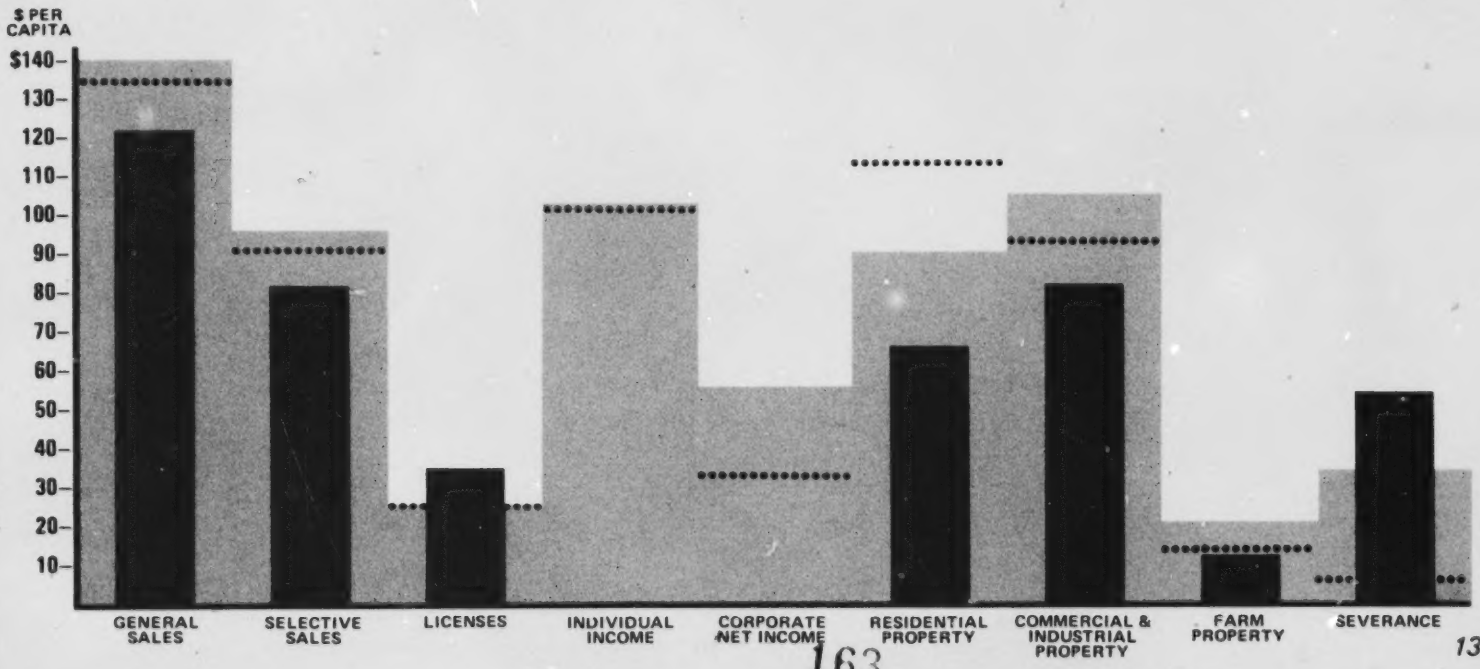
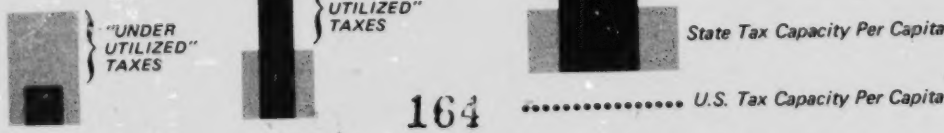


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	86 *(43)*	89 *(47)*	93 *(36)*	84 *(50)*	115 *(13)*	75 *(44)*	71 *(27)*
Effort	91 *(26)*	110 *(14)*	128 *(11)*	79 *(45)*	52 *(48)*	116 *(17)*	68 *(37)*
Amounts							
Potential	$661,171	$243,722	$152,042	$91,680	$37,219	$90,398	$26,530
Collected	602,666	267,133	194,801	72,332	19,531	104,919	18,002
Over (Under) Utilized	−58,505	23,411	42,759	−19,348	−17,688	14,521	−8,528
Percent Distribution of Capacity							
State	100.0%	36.9%	23.0%	13.9%	5.6%	13.7%	4.0%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$549.60	$202.60	$126.39	$76.21	$30.94	$75.14	$22.05
State Revenue	500.97	222.06	161.93	60.13	16.24	87.21	14.96
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	111 *(22)*	50 *(51)*	57 *(51)*	79 *(39)*	83 *(38)*	0 *(32)*	87 *(14)*	112 *(15)*	99 *(30)*	103 *(19)*	24 *(48)*	261 *(6)*
Effort	93 *(39)*	74 *(32)*	65 *(42)*	111 *(28)*	27 *(37)*	0 *(30)*	0 *(29)*	55 *(47)*	77 *(36)*	0 *(50)*	41 *(33)*	104 *(23)*
Amounts												
Potential	$52,280	$5,762	$10,908	$7,857	$14,388	$0	$485	$25,018	$1,593	$6,041	$202	$4,365
Collected	48,417	4,273	7,036	8,692	3,914	0	0	13,693	1,228	0	83	4,527
Over (Under) Utilized	−3,863	−1,489	−3,872	835	−10,474	0	−485	−11,325	−365	−6,041	−119	162
Percent Distribution of Capacity												
State	7.9%	0.9%	1.6%	1.2%	2.2%	0.0%	0.1%	3.8%	0.2%	0.9%	0.0%	0.7%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$43.46	$4.79	$9.07	$6.53	$11.96	$0.00	$0.40	$20.80	$1.32	$5.02	$0.17	$3.63
State Revenue	40.25	3.55	5.85	7.23	3.25	0.00	0.00	11.38	1.02	0.00	0.07	3.76
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	81 *(40)*	77 *(32)*	83 *(30)*	104 *(22)*	77 *(40)*	28 *(50)*	270 *(9)*
Effort	78 *(31)*	76 *(30)*	78 *(30)*	87 *(25)*	83 *(30)*	169 *(6)*	24 *(19)*
Amounts							
Potential	$234,560	$103,784	$92,749	$16,692	$21,335	$2,238	$26,504
Collected	183,058	78,405	72,482	14,500	17,671	3,785	6,238
Over (Under) Utilized	−51,502	−25,379	−20,267	−2,192	−3,664	1,547	−20,266
Percent Distribution of Capacity							
State	35.5%	15.7%	14.0%	2.5%	3.2%	0.3%	4.0%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$194.98	$86.27	$77.10	$13.88	$17.73	$1.86	$22.03
State Revenue	152.17	65.17	60.25	12.05	14.69	3.15	5.19
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

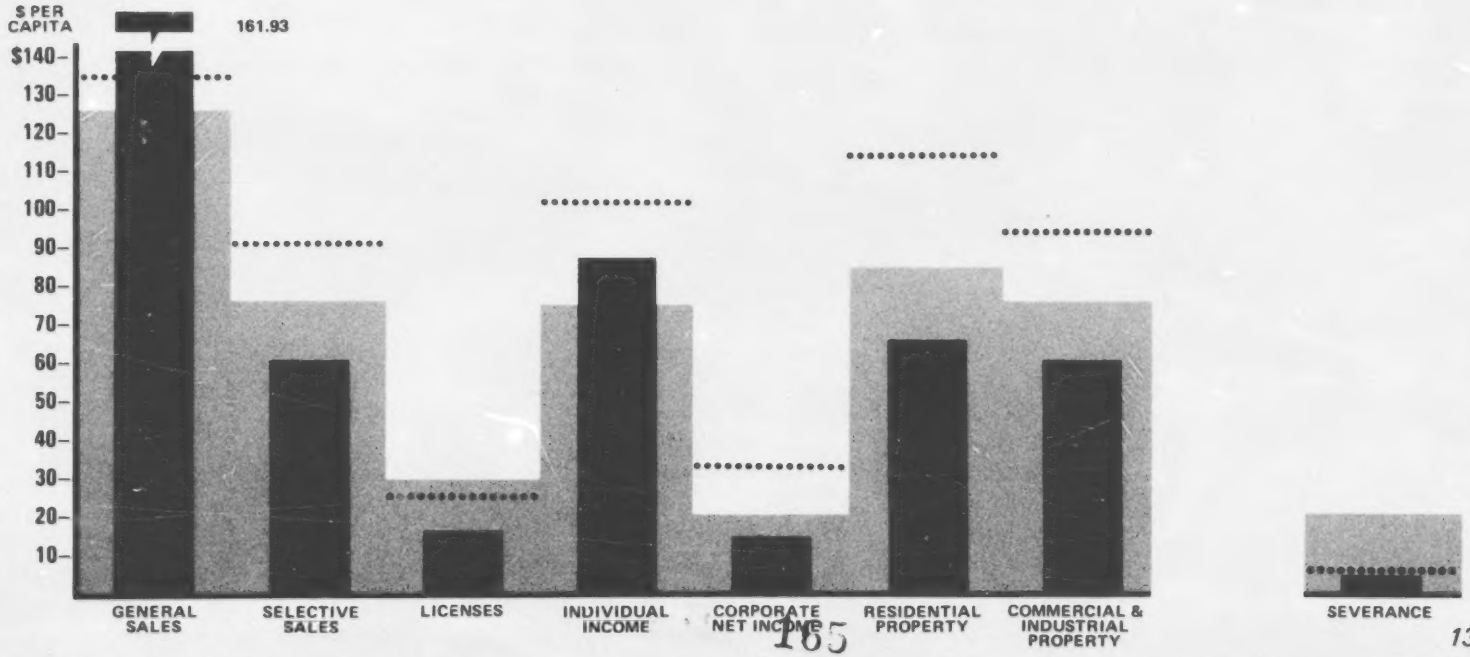
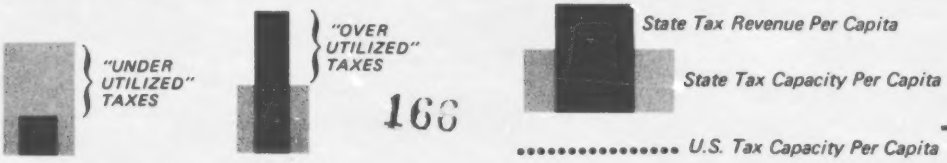


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	84 *(44)*	109 *(15)*	106 *(20)*	115 *(6)*	117 *(10)*	75 *(43)*	42 *(50)*
Effort	121 *(3)*	70 *(44)*	39 *(45)*	114 *(12)*	125 *(9)*	155 *(10)*	160 *(11)*
Amounts							
Potential	$256,034	$117,481	$68,152	$49,329	$14,806	$35,644	$6,201
Collected	310,178	82,691	26,523	56,168	18,438	55,140	9,921
Over (Under) Utilized	54,144	−34,790	−41,629	6,839	3,632	19,496	3,720
Percent Distribution of Capacity							
State	100.0%	45.9%	26.6%	19.3%	5.8%	13.9%	2.4%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$542.44	$248.90	$144.39	$104.51	$31.37	$75.52	$13.14
State Revenue	657.16	175.19	56.19	119.00	39.06	116.82	21.02
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	106 *(27)*	163 *(5)*	119 *(8)*	114 *(6)*	77 *(42)*	228 *(6)*	136 *(7)*	97 *(37)*	108 *(13)*	129 *(12)*	217 *(4)*	293 *(4)*
Effort	111 *(17)*	160 *(9)*	98 *(23)*	81 *(43)*	146 *(12)*	74 *(17)*	0 *(29)*	174 *(4)*	149 *(10)*	4 *(47)*	41 *(34)*	114 *(18)*
Amounts												
Potential	$19,528	$7,432	$8,969	$4,433	$5,249	$3,421	$297	$8,509	$677	$2,988	$708	$1,924
Collected	21,703	11,883	8,802	3,591	7,649	2,540	0	14,837	1,006	122	289	2,184
Over (Under) Utilized	2,175	4,451	−167	−842	2,400	−881	−297	6,328	329	−2,866	−419	260
Percent Distribution of Capacity												
State	7.6%	2.9%	3.5%	1.7%	2.1%	1.3%	0.1%	3.3%	0.3%	1.2%	0.3%	0.8%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$41.37	$15.75	$19.00	$9.39	$11.12	$7.25	$0.63	$18.03	$1.43	$6.33	$1.50	$4.08
State Revenue	45.98	25.18	18.65	7.61	16.21	5.38	0.00	31.43	2.13	0.26	0.61	4.63
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	68 *(49)*	69 *(39)*	67 *(46)*	97 *(26)*	58 *(47)*	90 *(22)*	26 *(32)*
Effort	181 *(2)*	178 *(2)*	184 *(2)*	167 *(6)*	195 *(2)*	106 *(23)*	0 *(31)*
Amounts							
Potential	$78,061	$36,351	$29,191	$6,154	$6,365	$2,835	$1,006
Collected	140,991	64,614	53,674	10,300	12,403	2,997	0
Over (Under) Utilized	62,930	28,263	24,483	4,146	6,038	162	−1,006
Percent Distribution of Capacity							
State	30.5%	14.2%	11.4%	2.4%	2.5%	1.1%	0.4%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$165.38	$77.01	$61.85	$13.04	$13.49	$6.01	$2.13
State Revenue	298.71	136.89	113.72	21.82	26.28	6.35	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

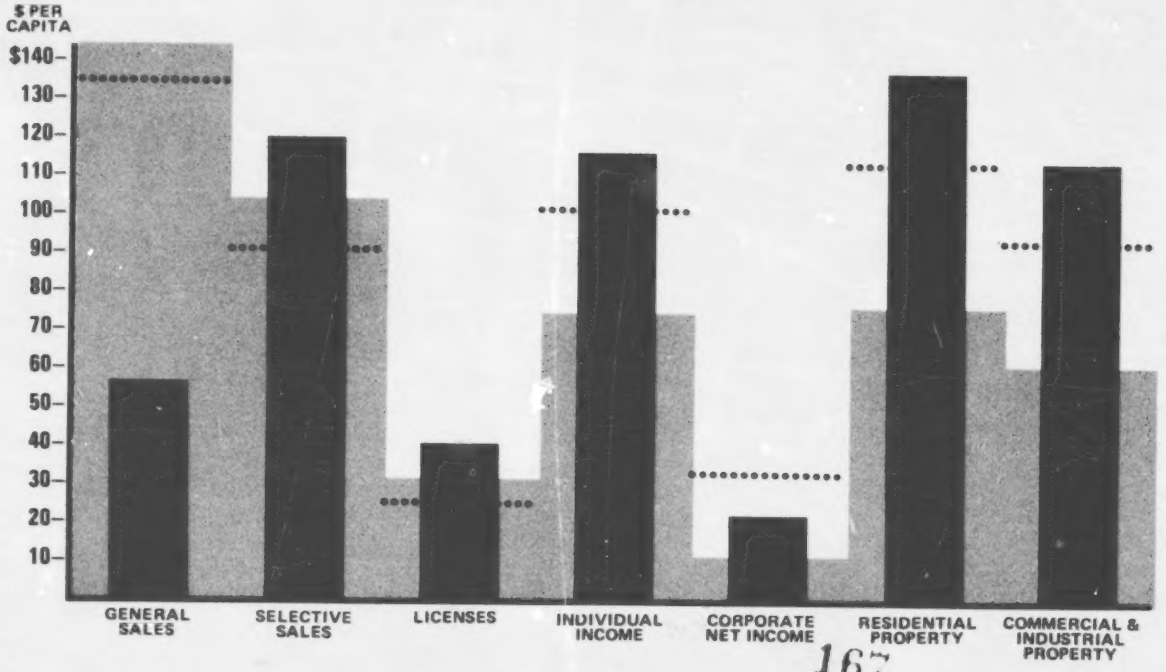
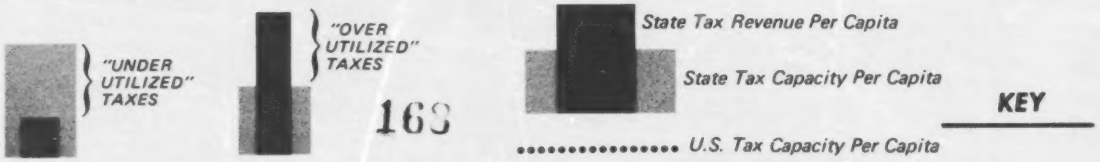


TABLE 9.–Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	93 *(34)*	92 *(40)*	88 *(41)*	97 *(35)*	97 *(39)*	102 *(19)*	57 *(37)*
Effort	88 *(31)*	98 *(22)*	81 *(33)*	122 *(8)*	99 *(22)*	107 *(21)*	132 *(20)*
Amounts							
Potential	$2,982,699	$1,043,418	$602,039	$441,379	$129,609	$513,534	$88,901
Collected	2,617,146	1,022,329	484,925	537,404	128,565	547,125	117,065
Over (Under) Utilized	−365,553	−21,089	−117,114	96,025	−1,044	33,591	28,164
Percent Distribution of Capacity							
State	100.0%	35.0%	20.2%	14.8%	4.3%	17.2%	3.0%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$598.82	$209.48	$120.87	$88.61	$26.02	$103.10	$17.85
State Revenue	525.43	205.25	97.35	107.89	25.81	109.84	23.50
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	105 *(29)*	87 *(33)*	116 *(11)*	83 *(36)*	94 *(27)*	0 *(32)*	53 *(39)*	105 *(24)*	99 *(31)*	82 *(37)*	18 *(50)*	84 *(37)*
Effort	120 *(6)*	123 *(16)*	32 *(49)*	134 *(13)*	244 *(2)*	0 *(30)*	5 *(20)*	110 *(21)*	143 *(14)*	24 *(25)*	212 *(8)*	108 *(20)*
Amounts												
Potential	$205,084	$41,941	$91,951	$34,042	$67,125	$0	$1,236	$96,634	$6,593	$19,968	$615	$5,799
Collected	246,814	51,573	29,186	45,745	164,021	0	65	106,668	9,448	4,873	1,306	6,270
Over (Under) Utilized	41,730	9,632	−62,765	11,703	96,896	0	−1,171	10,034	2,855	−15,095	691	471
Percent Distribution of Capacity												
State	6.9%	1.4%	3.1%	1.1%	2.3%	0.0%	0.0%	3.2%	0.2%	0.7%	0.0%	0.2%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$41.17	$8.42	$18.46	$6.83	$13.48	$0.00	$0.25	$19.40	$1.32	$4.01	$0.12	$1.16
State Revenue	49.55	10.35	5.86	9.18	32.93	0.00	0.01	21.41	1.90	0.98	0.26	1.26
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Indexes							
Capacity	95 *(24)*	110 *(13)*	82 *(31)*	66 *(34)*	96 *(29)*	86 *(26)*	80 *(20)*
Effort	68 *(37)*	67 *(36)*	69 *(36)*	62 *(35)*	74 *(36)*	68 *(36)*	2 *(30)*
Amounts							
Potential	$1,146,396	$615,109	$377,189	$43,876	$110,222	$28,349	$32,492
Collected	782,141	412,416	261,603	27,100	81,022	19,266	655
Over (Under) Utilized	−364,255	−202,693	−115,586	−16,776	−29,200	−9,083	−31,837
Percent Distribution of Capacity							
State	38.4%	20.6%	12.6%	1.5%	3.7%	1.0%	1.1%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$230.15	$123.49	$75.73	$8.81	$22.13	$5.69	$6.52
State Revenue	157.02	82.80	52.52	5.44	16.27	3.87	0.13
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

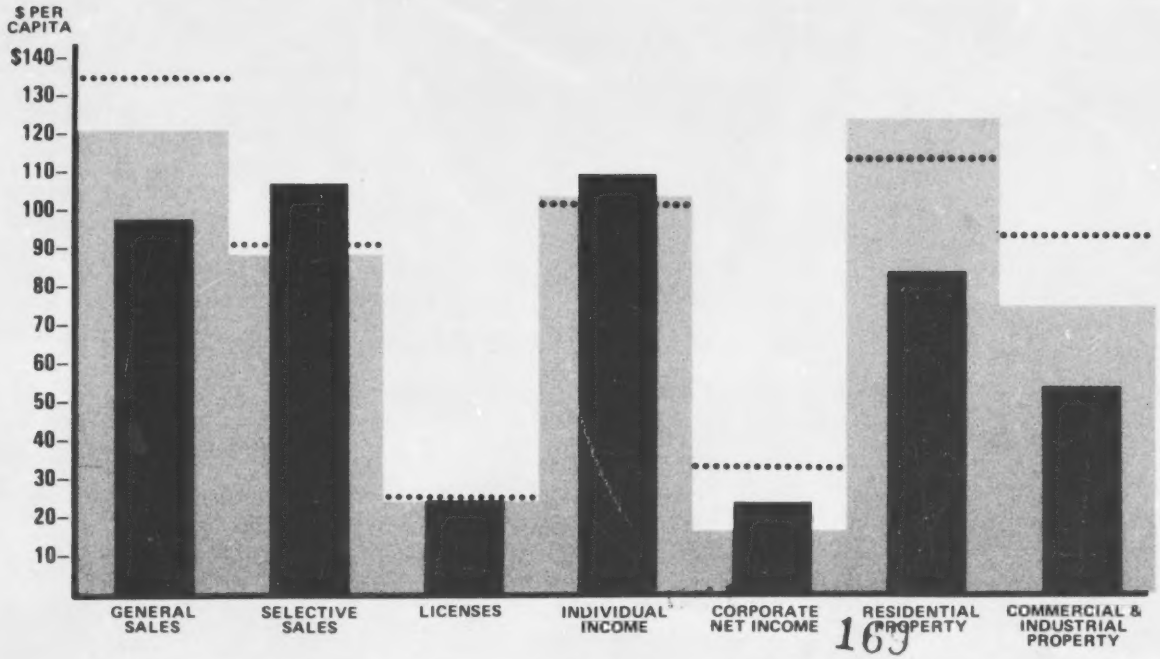


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	100 *(22)*	96 *(32)*	102 *(25)*	88 *(48)*	108 *(17)*	116 *(10)*	67 *(29)*
Effort	101 *(13)*	172 *(2)*	190 *(1)*	141 *(3)*	82 *(37)*	0 *(46)*	0 *(47)*
Amounts							
Potential	$2,278,325	$778,316	$494,286	$284,030	$103,655	$416,265	$74,203
Collected	2,298,072	1,339,702	940,318	399,384	84,793	0	0
Over (Under) Utilized	19,747	561,386	446,032	115,354	−18,862	−416,265	−74,203
Percent Distribution of Capacity							
State	100.0%	34.2%	21.7%	12.5%	4.5%	18.3%	3.3%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$640.16	$218.69	$138.88	$79.81	$29.12	$116.96	$20.85
State Revenue	645.71	376.43	264.21	112.22	23.82	0.00	0.00
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	99 *(35)*	100 *(24)*	75 *(49)*	90 *(30)*	68 *(47)*	65 *(25)*	73 *(21)*	114 *(13)*	100 *(28)*	95 *(25)*	48 *(41)*	122 *(29)*
Effort	117 *(13)*	180 *(7)*	133 *(9)*	86 *(42)*	267 *(1)*	64 *(24)*	2 *(21)*	81 *(37)*	155 *(7)*	20 *(28)*	240 *(6)*	174 *(5)*
Amounts												
Potential	$137,767	$34,377	$42,417	$26,419	$34,510	$7,334	$1,206	$75,157	$4,756	$16,546	$1,172	$6,024
Collected	161,514	61,791	56,505	22,614	92,238	4,694	28	60,771	7,386	3,356	2,809	10,471
Over (Under) Utilized	23,747	27,414	14,088	−3,805	57,728	−2,640	−1,178	−14,386	2,630	−13,190	1,637	4,447
Percent Distribution of Capacity												
State	6.0%	1.5%	1.9%	1.2%	1.5%	0.3%	0.1%	3.3%	0.2%	0.7%	0.1%	0.3%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$38.71	$9.66	$11.92	$7.42	$9.70	$2.06	$0.34	$21.12	$1.34	$4.65	$0.33	$1.69
State Revenue	45.38	17.36	15.88	6.35	25.92	1.32	0.01	17.08	2.08	0.94	0.79	2.94
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	103 *(16)*	120 *(8)*	94 *(18)*	102 *(24)*	54 *(48)*	81 *(28)*	14 *(37)*
Effort	92 *(22)*	91 *(22)*	94 *(22)*	86 *(26)*	100 *(22)*	186 *(4)*	576 *(1)*
Amounts							
Potential	$882,685	$479,490	$309,830	$48,756	$44,609	$19,173	$4,028
Collected	814,741	436,645	291,859	41,700	44,537	35,633	23,203
Over (Under) Utilized	−67,944	−42,845	−17,971	−7,056	−72	16,460	19,175
Percent Distribution of Capacity							
State	38.7%	21.0%	13.6%	2.1%	2.0%	0.8%	0.2%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$248.01	$134.73	$87.06	$13.70	$12.53	$5.39	$1.13
State Revenue	228.92	122.69	82.01	11.72	12.51	10.01	6.52
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

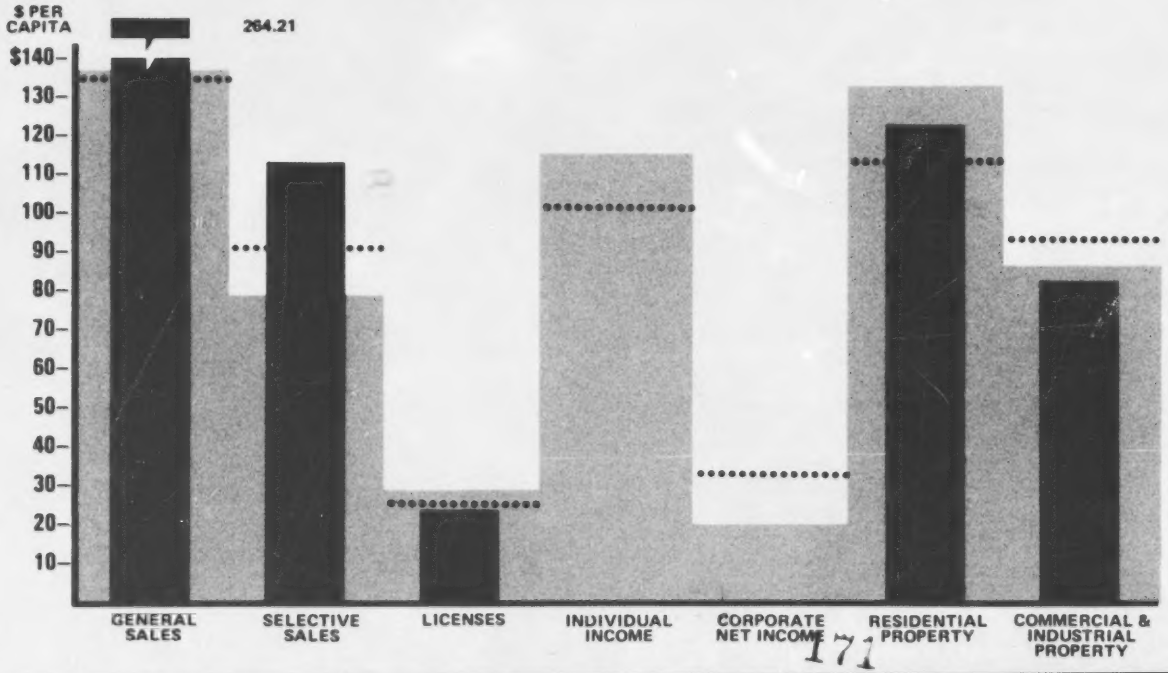


TABLE 9.–Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	90 *(38)*	88 *(48)*	81 *(49)*	100 *(25)*	88 *(48)*	84 *(34)*	80 *(21)*
Effort	85 *(37)*	142 *(3)*	182 *(3)*	94 *(28)*	101 *(19)*	78 *(34)*	43 *(43)*
Amounts							
Potential	$1,037,228	$361,719	$198,327	$163,392	$42,303	$152,570	$44,806
Collected	883,748	513,945	360,761	153,184	42,590	119,237	19,122
Over (Under) Utilized	–153,480	152,226	162,434	–10,208	287	–33,333	–25,684
Percent Distribution of Capacity							
State	100.0%	34.9%	19.1%	15.8%	4.1%	14.7%	4.3%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$576.56	$201.07	$110.24	$90.82	$23.51	$84.81	$24.91
State Revenue	491.24	285.68	200.53	85.15	23.67	66.28	10.63
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	97 *(40)*	74 *(40)*	94 *(28)*	71 *(49)*	106 *(12)*	290 *(3)*	68 *(25)*	86 *(47)*	115 *(5)*	74 *(44)*	55 *(38)*	146 *(21)*
Effort	107 *(21)*	169 *(8)*	93 *(29)*	150 *(6)*	17 *(42)*	77 *(16)*	0 *(29)*	113 *(18)*	69 *(42)*	29 *(20)*	393 *(1)*	98 *(27)*
Amounts												
Potential	$68,493	$12,927	$27,068	$10,449	$27,336	$16,554	$564	$28,731	$2,758	$6,495	$677	$3,642
Collected	73,042	21,797	25,252	15,712	4,596	12,785	0	32,562	1,900	1,897	2,659	3,572
Over (Under) Utilized	4,549	8,870	–1,816	5,263	–22,740	–3,770	–564	3,831	–858	–4,598	1,982	–70
Percent Distribution of Capacity												
State	6.6%	1.2%	2.6%	1.0%	2.6%	1.6%	0.1%	2.8%	0.3%	0.6%	0.1%	0.4%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$38.07	$7.19	$15.05	$5.81	$15.20	$9.20	$0.31	$15.97	$1.53	$3.61	$0.38	$2.02
State Revenue	40.60	12.12	14.04	8.73	2.55	7.11	0.00	18.10	1.06	1.05	1.48	1.99
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*

	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	79 *(41)*	67 *(42)*	90 *(25)*	38 *(41)*	122 *(10)*	59 *(44)*	567 *(4)*
Effort	53 *(43)*	52 *(44)*	53 *(44)*	33 *(47)*	57 *(44)*	103 *(24)*	0 *(31)*
Amounts							
Potential	$345,324	$134,882	$150,721	$9,122	$50,599	$7,087	$83,419
Collected	181,553	69,552	80,395	3,000	28,606	7,301	0
Over (Under) Utilized	−163,771	−65,330	−70,326	−6,122	−21,993	214	−83,419
Percent Distribution of Capacity							
State	33.3%	13.0%	14.5%	0.9%	4.9%	0.7%	8.0%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$191.95	$74.98	$83.78	$5.07	$28.13	$3.94	$46.37
State Revenue	100.92	38.66	44.69	1.67	15.90	4.06	0.00
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

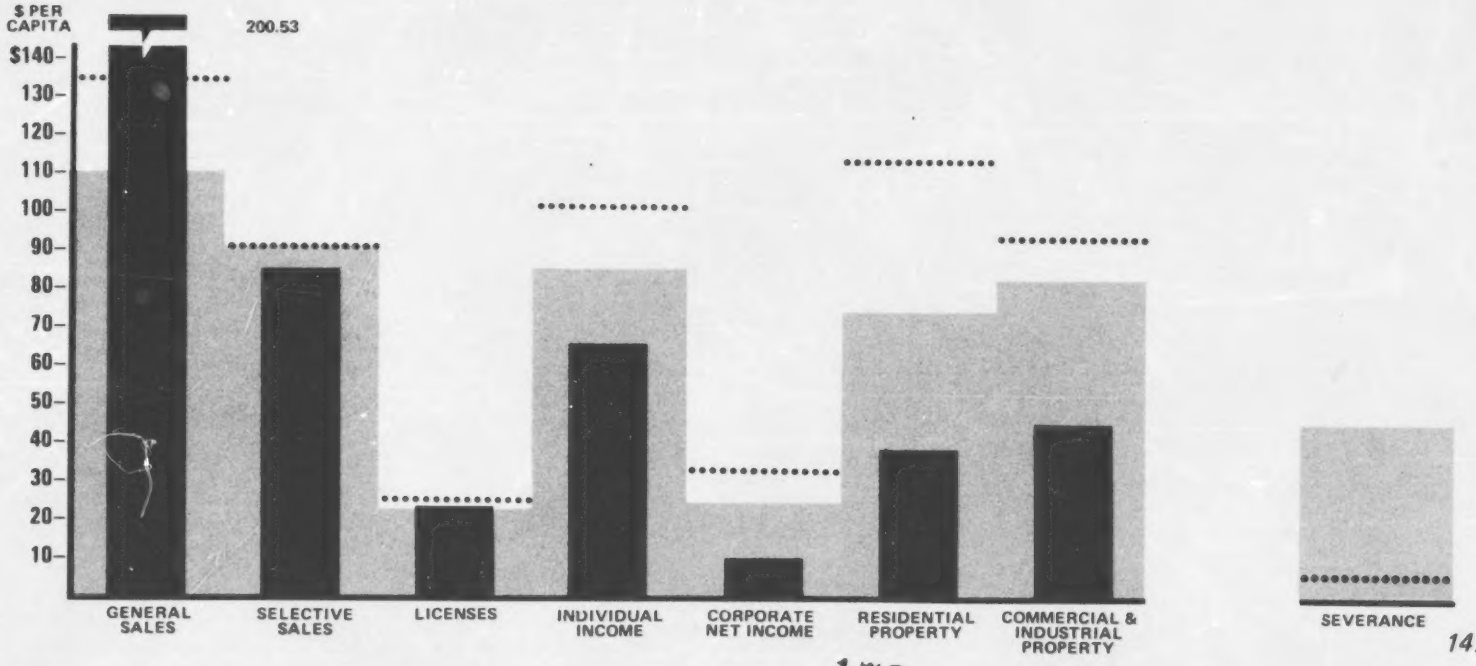
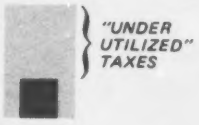


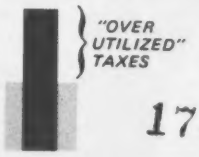
TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

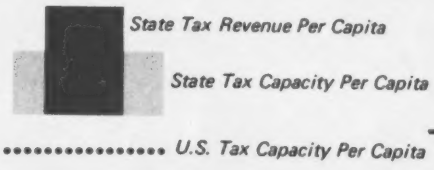
	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	93 *(36)*	99 *(26)*	102 *(24)*	95 *(41)*	104 *(23)*	90 *(32)*	79 *(23)*
Effort	120 *(5)*	82 *(36)*	80 *(36)*	86 *(35)*	83 *(36)*	211 *(4)*	136 *(18)*
Amounts							
Potential	$2,744 075	$1,032,175	$637,879	$394,296	$128,433	$413,554	$112,724
Collected	3,281,113	851,019	510,379	340,640	106,427	873,723	153,407
Over (Under) Utilized	537,038	−181,156	−127,500	53,656	−22,006	460,169	40,683
Percent Distribution of Capacity							
State	100.0%	37.6%	23.2%	14.4%	4.7%	15.1%	4.1%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$597.97	$224.92	$139.00	$85.92	$27.99	$90.12	$24.56
State Revenue	715.00	185.45	111.22	74.23	23.19	190.40	33.43
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	98 *(39)*	118 *(14)*	87 *(43)*	102 *(15)*	97 *(24)*	0 *(32)*	63 *(30)*	91 *(45)*	97 *(37)*	100 *(21)*	260 *(2)*	230 *(9)*
Effort	89 *(45)*	72 *(34)*	127 *(10)*	69 *(48)*	62 *(24)*	0 *(30)*	1 *(28)*	106 *(23)*	132 *(17)*	7 *(40)*	1 *(49)*	106 *(21)*
Amounts												
Potential	$174,933	$52,245	$63,608	$38,441	$63,734	$0	$1,335	$77,061	$5,946	$22,543	$8,232	$14,651
Collected	156,116	37,685	80,996	26,525	39,311	0	7	81,340	7,860	1,570	93	15,564
Over (Under) Utilized	−18,817	−14,560	17,388	−11,916	−24,423	0	−1,328	4,279	1,914	−20,973	−8,139	913
Percent Distribution of Capacity												
State	6.4%	1.9%	2.3%	1.4%	2.3%	0.0%	0.0%	2.8%	0.2%	0.8%	0.3%	0.5%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$38.12	$11.38	$13.86	$8.38	$13.89	$0.00	$0.29	$16.79	$1.30	$4.91	$1.79	$3.19
State Revenue	34.02	8.21	17.65	5.78	8.57	0.00	0.00	17.72	1.71	0.34	0.02	3.39
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*







	PROPERTY						
	Total	Residential	Commercial & Industrial	Farm	Public Utilities	DEATH AND GIFT	SEVERANCE
Indexes							
Capacity	93 *(29)*	91 *(22)*	92 *(22)*	103 *(23)*	96 *(28)*	84 *(27)*	9 *(43)*
Effort	121 *(13)*	113 *(15)*	117 *(15)*	214 *(3)*	123 *(15)*	185 *(5)*	16 *(20)*
Amounts							
Potential	$1,028,465	$469,319	$393,660	$63,480	$102,006	$25,514	$3,210
Collected	1,248,886	528,588	458,640	135,700	125,958	47,147	504
Over (Under) Utilized	220,421	59,269	64,980	72,220	23,952	21,633	–2,706
Percent Distribution of Capacity							
State	37.5%	17.1%	14.3%	2.3%	3.7%	0.9%	0.1%
U.S.	37.6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$224.12	$102.27	$85.78	$13.83	$22.23	$5.56	$0.70
State Revenue	272.15	115.19	99.94	29.57	27.45	10.27	0.11
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17

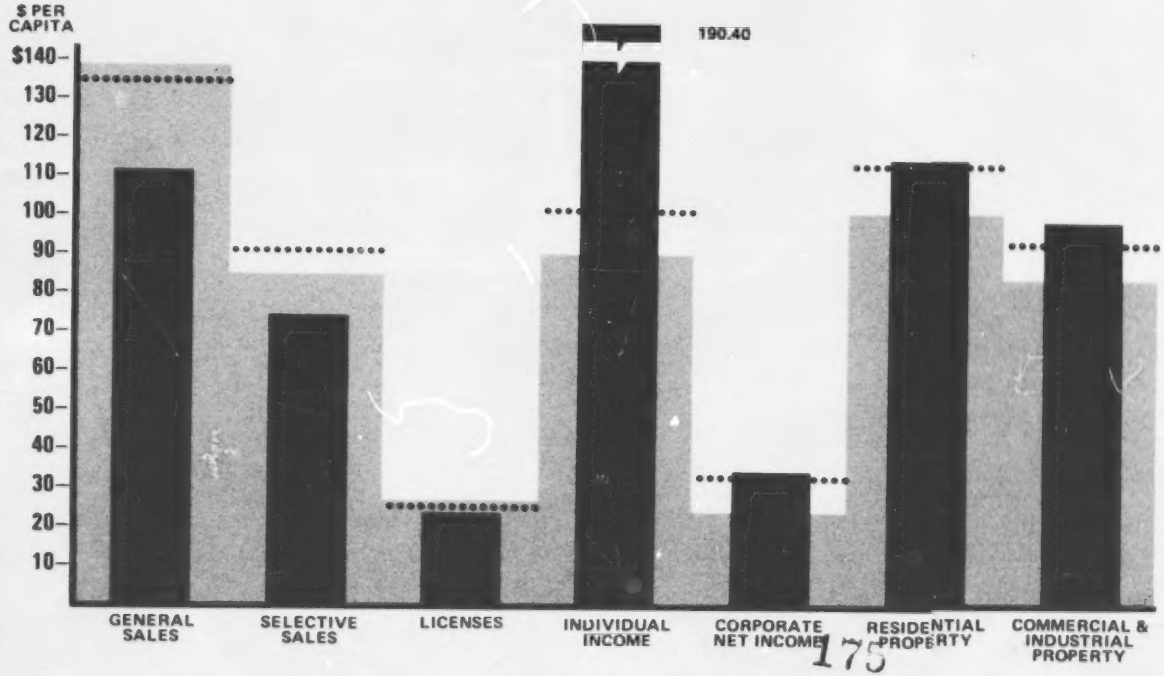
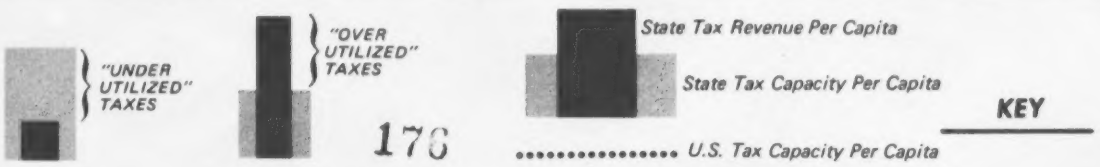


TABLE 9.—Capacity and effort measures, State rankings, and percent distribution of taxes of State and local governments, by type of tax, 1975

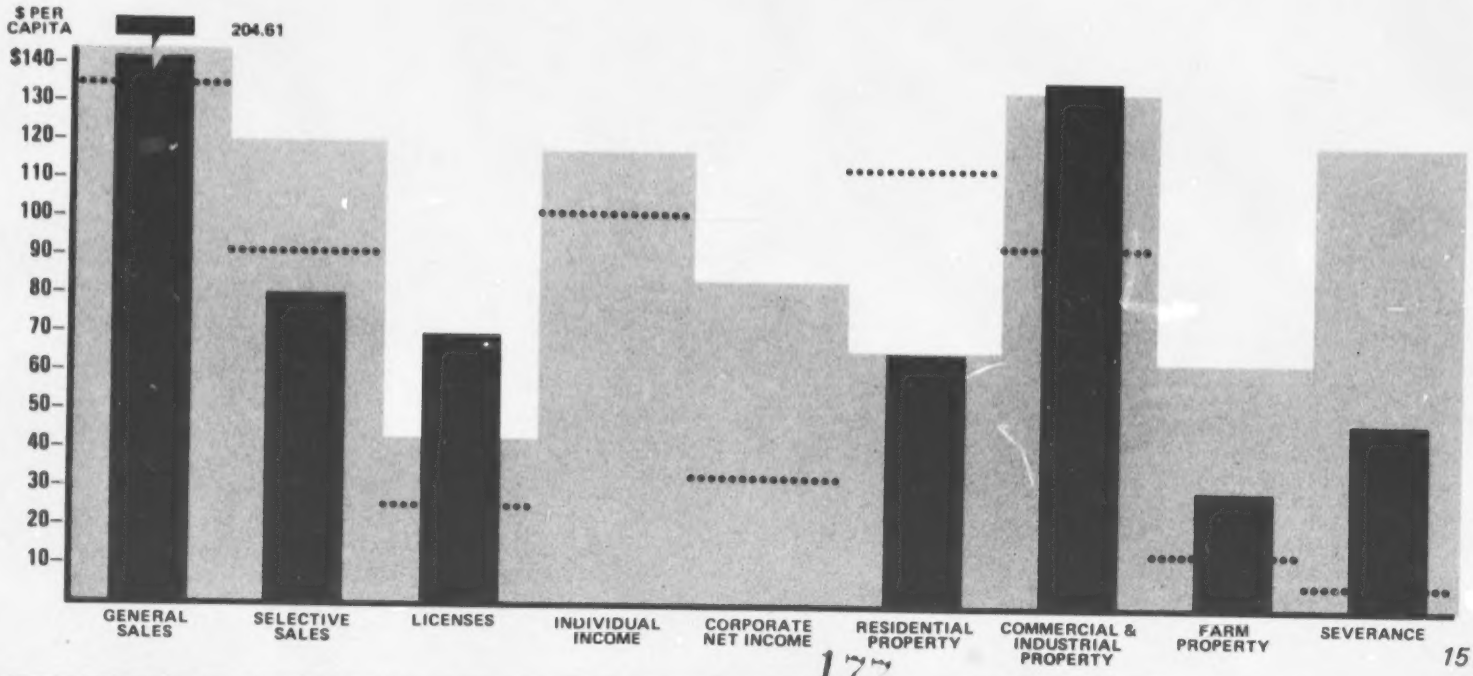
	ALL TAXES	SALES AND GROSS RECEIPTS			LICENSES**	INDIVIDUAL INCOME	CORPORATION NET INCOME
		Total	General Sales	Selective Sales and Gross Receipts*			
Indexes							
Capacity	147 *(2)*	115 *(6)*	105 *(21)*	131 *(3)*	162 *(1)*	118 *(9)*	268 *(1)*
Effort	73 *(48)*	108 *(15)*	143 *(8)*	66 *(51)*	160 *(2)*	0 *(46)*	0 *(47)*
Amounts							
Potential	$354,161	$98,624	$53,807	$44,817	$16,359	$44,739	$31,429
Collected	258,467	106,647	76,935	29,712	26,180	0	0
Over (Under) Utilized	−95,694	8,023	23,138	−15,105	9,821	−44,739	−31,429
Percent Distribution of Capacity							
State	100.0%	27.8%	15.2%	12.7%	4.6%	12.6%	8.9%
U.S.	100.0%	35.4%	21.3%	14.1%	4.2%	15.7%	4.9%
Amounts per Capita							
State Capacity	$941.92	$262.30	$143.10	$119.19	$43.51	$118.99	$83.59
State Revenue	687.41	283.64	204.61	79.02	69.63	0.00	0.00
U.S. Capacity	642.76	227.49	136.60	90.89	26.85	100.69	31.18

	SELECTIVE SALES AND GROSS RECEIPTS*							LICENSES**				
	Motor Fuels	Alcoholic Beverages	Tobacco Products	Insurance	Public Utilities	Parimutuel	Amusement	Motor Vehicle	Motor Veh. Operator	Corporations	Alcoholic Beverages	Hunting & Fishing
Indexes												
Capacity	178 *(1)*	117 *(15)*	118 *(9)*	68 *(51)*	93 *(30)*	3 *(31)*	62 *(31)*	142 *(1)*	122 *(1)*	142 *(7)*	185 *(5)*	526 *(1)*
Effort	78 *(50)*	26 *(49)*	61 *(44)*	145 *(9)*	14 *(45)*	94 *(9)*	0 *(29)*	186 *(2)*	50 *(46)*	9 *(37)*	2 *(47)*	262 *(1)*
Amounts												
Potential	$26,198	$4,269	$7,080	$2,110	$5,020	$31	$109	$9,898	$612	$2,619	$480	$2,750
Collected	20,484	1,129	4,323	3,058	689	29	0	18,422	303	236	10	7,209
Over (Under) Utilized	−5,714	−3,140	−2,757	948	−4,331	−2	−109	8,524	−309	−2,383	−470	4,459
Percent Distribution of Capacity												
State	7.4%	1.2%	2.0%	0.6%	1.4%	0.0%	0.0%	2.8%	0.2%	0.7%	0.1%	0.8%
U.S.	6.1%	1.5%	2.5%	1.3%	2.2%	0.5%	0.1%	2.9%	0.2%	0.8%	0.1%	0.2%
Amounts per Capita												
State Capacity	$69.68	$11.35	$18.83	$5.61	$13.35	$0.08	$0.29	$26.32	$1.63	$6.97	$1.28	$7.31
State Revenue	54.48	3.00	11.50	8.13	1.83	0.08	0.00	48.99	0.81	0.63	0.03	19.17
U.S. Capacity	39.07	9.67	15.93	8.22	14.36	3.18	0.46	18.55	1.33	4.89	0.69	1.39

NOTE: *Amounts are in thousands of dollars, amounts per capita are in dollars. Italics indicate State rank.*



Indexes	PROPERTY					DEATH AND GIFT	SEVERANCE
	Total	Residential	Commercial & Industrial	Farm	Public Utilities		
Capacity	127 *(1)*	59 *(45)*	143 *(3)*	471 *(6)*	193 *(1)*	86 *(24)*	1,478 *(1)*
Effort	92 *(23)*	99 *(19)*	103 *(19)*	48 *(43)*	109 *(19)*	73 *(33)*	40 *(17)*
Amounts							
Potential	$115,419	$24,909	$50,016	$23,714	$16,780	$2,163	$45,428
Collected	105,889	24,763	51,436	11,400	18,290	1,575	18,176
Over (Under) Utilized	−9,530	−146	1,420	−12,314	1,510	−588	−27,252
Percent Distribution of Capacity							
State	32.6%	7.0%	14.1%	6.7%	4.7%	0.6%	12.8%
U.S.	37 6%	17.5%	14.4%	2.1%	3.6%	1.0%	1.3%
Amounts per Capita							
State Capacity	$306.97	$66.25	$133.02	$63.07	$44.63	$5.75	$120.82
State Revenue	281.62	65.86	136.80	30.32	48.64	4.19	48.34
U.S. Capacity	241.72	112.37	92.87	13.40	23.08	6.66	8.17



Chapter 4

METHODOLOGY USING THE REPRESENTATIVE TAX SYSTEM

The procedures for measuring State and local government tax capacity used in this study and outlined in this chapter are modeled after methodology developed by the Advisory Commission on Intergovernmental Relations.[1] In choosing the base or "allocator" for each type of tax, many of the ACIR selections are used. However, following the direction of Robert Reischauer's 1972 study[2], a conscious effort has been made to develop measurements that can be updated annually from data routinely published.

Simplification

To develop a measure of fiscal capacity that can be reported annually or biennially the detailed procedures followed by ACIR must be simplified. For purposes of this study this simplification consists of the following:

(1) The fiscal capacity measures in this study are for *taxes* only, non-tax revenues are excluded. Besides taxing, State and local governments raise money through charges for various governmental services such as college tuition and public hospital charges, through interest earnings on government funds, through surplus earnings of publicly operated local utilities, and through other means. Altogether non-tax sources supply rough-

[1] Advisory Commission on Intergovernmental Relations (Allen D. Manvel et. al.), *Measuring the Fiscal Capacity and Effort of State and Local Areas*, 1971, and (Selma J. Mushkin and Alice M. Rivlin), *Measures of State and Local Fiscal Capacity and Tax Effort of State and Local Areas*, 1962, U.S. Government Printing Office, Washington, D.C.

[2] Robert Reischauer, *Rich Governments–Poor Governments* (unpublished manuscript), The Brookings Institution, Washington, D.C., 1972. Copies may be obtained by contacting the author, Congressional Budget Office, Washington, D.C.

ly one-third of the total revenues of State and local governments. Non-tax fees and charges are generally payments closely related to the cost of providing the associated public service.[3] In contrast, taxes are involuntary contributions frequently collected in small incremental installments on broad forms of economic activity. The amount of revenues from non-tax sources is less dependent upon the relatively stable *inherent* economic strength of a jurisdiction than it is on the varied decisions of State and local governments regarding how much public "business" they wish to undertake. For these reasons, and in the interest of simplifying complex calculations, this study, unlike the preceding 1971 ACIR study which reported all own-source revenues, reports capacity and effort values for *taxes* only.

(2) The data used in this study (with one current exception) are limited to what is routinely published on a yearly basis. This has necessitated forsaking specific tabulations, surveys, and estimates of the sort that make the 1960 and 1967 ACIR indexes such refined and valuable—but unreplicable—tools. The data are used as reported without special adjustments or refinements and may, consequently, not be accurate for the purposes intended where special circumstances should be taken into account.

(3) Tax capacity and effort are reported for State and local governments combined.[4] This approach of dealing jointly with both levels of government is necessary to take account of the varying ways that States share responsibility with their local governments for providing and financing public services. There is such marked variation that it is nearly meaningless to compare per capita amounts of revenue raised by local governments without allowing for differences in the scope of direct State handling of particular functions and the extent to which States provide grants-in-aid to local governments. Clearly one method of establishing comparability is to avoid the pitfalls and distortion of separating the tightly intertwined State and local finances and establish only single State-local tax capacity and effort measures.

Reliance on a composite government measure also recognizes the unity of the State-local fiscal structure, unity brought about by the politics of common citizen needs and the joint financing of public services, and unity due to the single economic base taxed by both levels. If the State raises the bulk of total State-local taxes this almost inevitably reduces the need for local revenue because the State either performs a large proportion of State-local functions or distributes a large amount of aid to localities. For example, in nine States where the State government has increased its share of school financing, strict limits have been imposed by the State on the amount of property taxes that can be collected by local governments. This action, in preserving tax relief for local citizens, has the effect of establishing a lid on further property tax expansion. Thus the State is quite capable and may assume a

[3] The support of government services by non-tax revenues is likely to reduce government taxing requirements and accordingly taxing effort. Although this type of analysis is not made in this study, it should be understood that lower taxing effort in some States may be explained, in part, by heavy reliance on non-tax revenues.

[4] Local government tax capacity can be estimated from property tax capacity. Property tax revenues equaled 85 percent of total tax revenues of local governments in 1975.

dominant position in taxation with local jurisdictions serving coordinated supplementary roles.[5]

(4) A number of tax categories have been excluded from this study. They are listed in footnote 2 of table 10, page 159, and amount to 3.2 percent of the total State and local taxes collected in 1975. Some are of very minor importance or are used in less than half the States. State documentary and stock transfer taxes and State occupational and business license taxes not classified elsewhere are excluded because of the difficulty of identifying an appropriate tax base or allocator. The catchall type "other" tax categories are also excluded for this reason and were not grouped with related tax classes to avoid the resulting ambiguities.

These simplifications result in some clear advantages over the theoretically precise yet complex approach of the two earlier ACIR studies. Time and effort is saved in computing index values and less data is required. The new system is easier to explain and understand. Coupled with graphics, this ease of understanding increases the likelihood that this simplified approach will be used. More importantly, the simplified approach, using data published yearly, permits tax capacity and effort measurements to be updated as required.

These advantages must, of course, be weighted against disadvantages. Two questions should be asked: (1) Are there sufficient year-to-year changes in the fiscal capacities of State and local governments to warrant regular calculation of simplified indexes, or is tax capacity a sufficiently stable phenomenon to permit continued use of more precise occasional measures? (2) Is the loss of accuracy in a simplified approach acceptable? Tentative answers can be given for both questions.

The States are becoming more equal in their relative wealth. For example, regional per capita income variations have narrowed from roughly ± 40 percent of the national average in 1929 to + 10 percent, −15 percent in 1975. This trend is borne out by historical comparisons of tax capacities. Reischauer, in making comparisons for the ten year period 1962-72, observed a "significant equalization" of tax capacity among the States.[6] The range between the richest and the poorest State (Nevada and Mississippi) decreased by 12 percent. This narrowing was generally due to the poorer States moving up, with the richer States maintaining their advantage relative to the national average. While most States retained their approximate relative positions or experienced only gradual shifts over the ten year period, a few substantial changes were noted. For example, the tax capacity indexes of Alaska, Hawaii, and Vermont increased 25 percent or more during the decade and capacity declined 12 percent in Kentucky and Utah. Similar findings as to the general narrowing of interstate differences in nonproperty tax capacity between 1960

[5] Governor Hugh Carey's 1977-78 Budget Message of the Governor (Supplement, pp. S1-S12), contains these new directions for State and local financing: "The past two years have taught us that the fate and the finances of the State and its localities are closely linked—as to their future. We cannot successfully address the problems of one level of government without looking at all levels.

. . . local spending must be thoughtfully restrained and jointly coordinated to avoid damage to our economy. State and local governments must retrench together."

[6] Reischauer, *op. cit.*, p. 3-96.

and 1967, and as to significant capacity changes in a few States were reported in the second ACIR study.[7] More recent data from this study shows that the range from richest (Nevada) to poorest (Mississippi) State continues to narrow from a range of 2.7 to 1 in 1969 to 2.2 to 1 in 1975. Despite this tighter grouping, the tax capacity index for many States has significantly changed during the six years—Alaska up 37 percent; West Virginia up 21 percent; Alabama, Hawaii, Kentucky, Louisiana, South Carolina, and Texas, up about 10 percent; and Florida, Maine, Nevada, and New Hampshire, down about 10 percent. Taken together, these observations suggest the need for periodic reporting of tax capacities (perhaps every third year) to reflect this degree of change.

The individual State measures are constructed in relative terms around a dollar base that is rapidly increasing. For year-to-year updates, the relative tax capacity measures for a given year could be applied to national average tax collections for subsequent years to derive current dollar values of State capacities. This procedure would appear acceptable for a one or two year period before updating of capacity values is necessary. (For longer periods, procedures for updating existing capacity indexes by projection should be followed as outlined in appendix C.)

The second challenge to the use of a simplified approach to tax capacity measurement is a possible loss in accuracy. Comparison of 1967 values computed on a simplified basis (Reischauer) with those of the second ACIR study suggest this concern is not justified. Divergence between simplified and complex values was less than 4 percent in all but six States. Two States had slightly higher percentage differences due to the very low absolute value of their tax capacity—+5.0 percent difference in Georgia and +4.7 percent in Mississippi. A greater divergence in the remaining four States is attributable to each State having an exceptionally large base for one type of tax which greatly magnified the difference in capacity computed by the two methodologies. In each instance the condition was extreme, the State ranking either first or very high in the nation—Delaware in number of corporations per capita, the District of Columbia in personal income, Nevada in gambling revenues, and West Virginia in coal production. The differences observed are—Delaware +6.5%, District of Columbia +7.5%, Nevada −10.5%, and West Virginia +8.0%. They are, in effect, aberrant consequences of extending methodological differences beyond the point of reasonable comparison. At these extremes, small differences in procedure or data result in distorted variance which should not be interpreted as error. Viewing these comparisons as a whole the values of tax capacity derived from the simplified approach appear sound, if not as precise as those computed by ACIR, and certainly sufficiently accurate as guides for fiscal decisions.

[7] ACIR, *op. cit.*

Procedure for Estimating Tax Capacity

The procedures used for estimating tax capacity are based on methodology developed by ACIR and involves the following six steps:

1. Determine the inclusiveness of the term "taxes" and which tax classes should be handled separately.

Classification of taxes in this study parallels ACIR's use of the concept and the organization of taxes reflected in Census Bureau reports on governmental

finances. Twenty-one tax categories were chosen for individual treatment (see table 10).

2. Review State and local practices to ascertain the predominant or "representative" form of each type of tax.

The nature and coverage of each tax as most commonly employed by State and local governments is defined in the next section of this chapter.

3. Locate tax yield and "allocator" data for each tax, or, in the absence of such data, develop suitable proxy measures.

With few exceptions the tax collection data are from U.S. Department of Commerce, Bureau of the Census reports.

Tax base or "allocator" data are from a variety of sources cited in the next section. The tax base for some tax classes can be directly measured and data by State is frequently published. For other tax components, however, a detailed breakdown is not available and second choices or proxy measurements must be used to estimate the State-by-State distribution of the nationwide base.

4. Obtain an average "rate" for each tax by dividing the nationwide yield of the tax by its nationwide base or allocator.

This computation results in a rate for each tax in the representative system set at a level such that when the rate is applied to the tax base for all States it yields the same amount of revenue as the States derive collectively from this tax class. For example, total collections from general sales and gross receipts taxes in 1975 ($29.1 billion), divided by the estimated aggregate base of taxable retail sales ($626.8 billion) equals a representative tax rate of 4.6 percent. When this rate is applied to the tax base of each State individually, whether or not the State imposes a sales tax, the sum of collections from all States equals $29.1 billion.

When collected tax revenues are divided by the real tax base, the derived average is actually a national tax *rate*. This is not true when the tax base is estimated by a proxy measure as in the single example in this study where taxable personal income is estimated by Federal income taxes paid. In this instance the resultant is simply a *ratio* of the nationwide tax yield to the base indicator.

5. Calculate the capacity (potential yield) of each tax class for each State by applying the national average rate or ratio to the State base measurement.

Since the rate applied for a given tax in the representative system is the *same* for all States, capacity rank is determined by the value or amount of the tax base in the State compared to the base size in other States.

6. Add the capacity figures thus developed to arrive at the State's total tax capacity.

Handling Particular Taxes

State and local taxes are classified in nine standard categories reported by the U.S. Department of Commerce, Bureau of the Census. Seven of these categories and their sub-classifications are studied in this report. The other two categories—documentary and stock transfer taxes[8] and "other taxes"—were excluded because of

[8] Forty-two percent of this amount is stock transfer taxes in New York State.

the difficulty of identifying an appropriate tax base or allocator, their relative small tax contribution, and, in the case of "other taxes" use of this category in only 16 States. Also, for these same reasons other tax sub-classes were excluded which are listed in footnote 2 of table 10. The excluded taxes represent 3.2 percent of the total State and local taxes collected. The taxonomy of tax categories and sub-classifications, the amounts collected in 1975, and the percent distribution are shown in table 10.

In this section each tax is defined, the allocator selected as a measure of the tax base is explained, and data sources listed. The definitions are, with slight editing, those of the U.S. Department of Commerce, Bureau of the Census. The source of all *tax collected amounts* (FY 1975) are Bureau of the Census, *State Tax Collection in 1975, Taxes and Intergovernmental Revenue of Counties, Municipalities, and Townships: 1974-75,* and *Governmental Finances in 1974-75.*

NOTES FOR TABLE 10:

[1] D.C. taxes included with local collections.
[2] All taxes exclude the following:

State other selective sales and gross receipts taxes, $794,237,000
State public utilities license taxes, $75,351,000
State amusements license taxes, $32,974,000
State occupations and business not elsewhere classified license taxes, $712,999,000
State other license taxes, $38,776,000
State documentary and stock transfer taxes, $415,175,000
State other taxes, $33,006,000
Local other selective sales taxes $548,660,000
Local other taxes, $1,460,731,000
Undesignated taxes, $422,900,000, due to inconsistency between initially reported data used and final tabulations.

These excluded taxes totaling $4,534,800,000 equal 3.2 percent of the $141,465,000,000 total State and local taxes collected in 1975.
[3] This *ratio* means that State individual income taxes equal 16.79 percent of Federal individual income *taxes*.
[4] The State income tax *rate* applied to individual taxable *income* is about one-fifth this amount, i.e., 3.6 percent.

Table 10.—Basic information underlying indexes of relative State and local government tax capacity and effort, 1975

Type of Tax	Amount ($ millions)			Percent of			Tax base (or proxy) for State area ($ millions)	Average effective rate (total amount/tax base)	Description of tax base (or proxy)
	Total	State[1]	Local	Total	State	Local			
All Taxes[2]	136,930.2	78,037.4	58,892.8	100.0	100.0	100.0	—	—	—
A. SALES AND GROSS RECEIPTS TAXES	48,463.2	42,544.9	5,918.3	35.39	54.52	10.05	—	—	—
1. General sales or gross receipts taxes	29,100.6	24,780.1	4,320.5	21.25	31.75	7.34	$626,830	4.64%	Sales and gross receipts from retail trade and service businesses, such as hotels, personal services and amusement establishments.
2. Selective sales and gross receipts taxes	19,362.7	17,764.8	1,597.9	14.14	22.76	2.71	—	—	—
a. Motor fuels	8,324.1	8,255.6	68.5	6.08	10.58	0.12	107,101 (millions of gallons)	7.78¢/gal.	Private and commercial highway fuel consumption in gallons.
b. Alcoholic beverages	2,059.4	1,957.7	101.7	1.50	2.51	0.17	423,309 (thous. of gallons)	$4.87/gal.	Consumption of distilled spirits in wine gallons.
c. Tobacco products	3,394.5	3,285.9	108.6	2.48	4.21	0.18	27,665.1 (millions of packs)	12.27¢/pack	Cigarette consumption in packages.
d. Insurance	1,750.9	1,750.9		1.28	2.24		$104,806.9	1.67%	Insurance premium volume for all types of insurance.
e. Public utilities	3,056.6	1,739.5	1,319.1	2.23	2.23	2.24	$93,762.3	3.26%	Revenues from sales of investor-owned electric, gas, and telephone public utilities.
f. Parimutuels	676.4	676.4		0.49	0.87		$9,135.2	7.40%	Parimutuel turnover from horse and dog racing.
g. Amusements	98.9	98.9		0.07	0.13		$15,583	0.63%	Receipts of amusement or entertainment businesses including motion picture theaters.
B. LICENSES	5,719.5	5,421.0	298.5	4.18	6.95	0.51	—	—	—
1. Motor vehicles	3,951.4	3,652.9	298.5	2.89	4.68	0.51	130,908 (thous. of registrations)	$30.18/registration	Private and commercial motor vehicles registrations.
2. Motor vehicle operators	283.6	283.6		0.21	0.36		129,815 (thous. of licenses)	$2.18/license	Motor vehicle operator's licenses in force.
3. Corporations in general	1,041.5	1,041.5		0.76	1.33		2,140,869 corps.	$486.50/license	Number of incorporated businesses.
4. Alcoholic beverages	147.0	147.0		0.11	0.19		253,036 licenses	$581/license	Number of retail licenses issued for the sale of distilled spirits.
5. Hunting and fishing licenses	296.0	296.0		0.22	0.38		44,115 (thous. of licenses)	$6.71/license	Number of paid hunting and fishing license holders.
C. INDIVIDUAL INCOME TAXES	21,450.5	18,819.5	2,631.0	15.67	24.12	4.47	$127,720.6	16.79%[3]	Federal personal income tax liability.
D. CORPORATION NET INCOME TAXES	6,642.0	6,642.0		4.85	8.51		$143,740	4.62%	Corporate income allocated among States based on equal (one-third) weights given to retail receipts, payroll, and corporate property.
E. PROPERTY TAXES	51,495.9	1,450.9	50,045.0	37.61	1.86	84.98	—	—	—
1. Residential property (nonfarm)	23,938.4 est.			17.48			$1,430,989	1.67% est.	Estimated sale value of specified owner and renter occupied property.
2. Commercial and industrial	19,785.4 est.			14.45			$1,223,456	1.62% est.	Book value of depreciable assets, inventories, depletable assets, and land of corporations.
3. Farm real estate	2,854.9		2,854.9	2.08		4.85	$349,660	0.816%	Owner's estimate of fair market value of farm land and buildings.
4. Public utilities	4,917.2 est.			3.59			$322,263	1.53% est.	Gas utility plant value allocated among States according to miles of gas pipeline. Telephone plant value allocated among States according to number of telephones. Electric plant value allocated among States according to electrical generating capacity in kilowatts.
F. DEATH AND GIFT TAXES	1,418.0	1,418.0		1.04	1.82		$19,000 est.	7.46%	Value of taxable estates.
G. SEVERANCE TAXES	1,741.1	1,741.1		1.27	2.23		$61,662.0	2.82%	Value of mineral production.

A. SALES AND GROSS RECEIPTS TAXES

Taxes based upon the volume or value of transfers of goods and services, upon gross receipts therefrom, or upon gross income. Also related taxes based upon use, storage, production, importation, or consumption of goods. "Licenses" at more than nominal rates are included.

1. GENERAL SALES OR GROSS RECEIPTS TAXES.

Definition. Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or business are reported separately under categories listed below.

Allocator. Sales and gross receipts from retail trade and some service businesses. Includes all retail establishments engaged in selling merchandise for personal or household consumption including building materials and hardware dealers, general merchandise stores, food stores, automotive dealers, gasoline service stations, apparel and accessory stores, furniture stores, and eating and drinking places. Service businesses included are hotels and motels, amusement and recreation services including motion pictures, and personal services such as laundries, and beauty and barber shops. Excluded are services with a large (untaxed) labor component such as automotive and miscellaneous repair services; business services; and health legal, educational, social, engineering, and other professional services.

Although sales of food products for consumption off premises is not taxed in 21 States (comprising two-thirds of the U.S. population), sales of food stores are included in the tax base because the taxing of food sales occurs in a majority of States and therefore is "representative" of prevailing State *government* practice. Drugs and medicine, generally tax exempt, should be excluded from the tax base but are not because or the unavailability of this sales information from the primary data source. Gasoline service stations have not been excluded (due to projection difficulties) although an estimated 70 to 80 percent of service station sales are motor fuels selectively taxes.

Regional retail sales values for 1975 were allocated among the States based on proportions projected from trends of State values for 1963, 1967, 1972, and 15 State values for 1975. Total selective service sales for 1975 was allocated among the States based on proportions projected from trends in State values for 1963, 1967, and 1972.

Source. U.S. Department of Commerce, Bureau of the Census, *Census of Business, Retail Trade Area Statistics* and *Selected Services—Area Statistics,* 1963, 1967, and 1972; *Current Business Reports, Monthly Retail Trade*, January 1976, and *Monthly Selected Services Receipts*, January 1976.

2. SELECTIVE SALES AND GROSS RECEIPTS TAXES.

Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses separately and apart from the application of general sales and gross receipts taxes. An "other" category amounting to 4.3 percent of selective sales taxes is *not* included in the capacity derivation.

a. MOTOR FUELS

Definition. Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. In most States, non-highway gasoline tax is fully refundable.

Allocator. Private and commercial highway fuel consumption in gallons.

Source. U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics, Sect. 1 Vehicles, Drivers & Fuels—1975,* table MF-21.

b. ALCOHOLIC BEVERAGES.

Definition. Selective sales and gross receipts taxes on alcoholic beverages. In most States, this tax is really an excise tax since it is levied on the volume of alcoholic beverages sold, not the price.

Allocator. Volume of distilled spirits (in wine gallons) sold.

Most States tax distilled spirits, beer, and wine independently using much different tax rates. It is assumed here that the volume of distilled spirits is a good approximation for beer and wine consumption. This allocator does not include premixed cocktails (less than 1 percent of the total) which are taxed in some States.

Source. Distilled Spirits Institute, *Apparent Consumption of Distilled Spirits by Months and by States, 1968-1975,* Washington, D.C.

c. TOBACCO PRODUCTS.

Definition. Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and paper.

Allocator. Number of packages of cigarettes sold.

Cigarettes, which account for over 99 percent of all tobacco product tax revenues, are almost universally taxed by number of packs sold.

Source. Tobacco Tax Council, *The Tax Burden on Tobacco,* Volume 10, 1975.

d. **INSURANCE**

Definition. Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Allocator. Insurance premium volume within a State for all types of insurance. State operated retirement insurance programs are excluded.

Source. Insurance Industry Committee of Ohio, "State Insurance Department Statistical Data—Year Ending December 31, 1974." Columbus, Ohio.

e. **PUBLIC UTILITIES.**

Definition. Taxes imposed distinctively on telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Public passenger and freight transportation companies are also taxed as utilities but are *not* included here as a base in estimating tax capacity.

Note: Data on public utility taxes collected by type of utility is not available. However, most States impose a uniform tax rate on all utilities so that the revenues of electrical, gas, and telephone utilities can be *added* to equal a collective single utility sales tax base or allocator measure.

Allocator.

- Electric—revenue from energy sales to ultimate customers by investor-owned electrical utilities. Includes public sales for street lighting, etc., which are not taxed.
- Gas—gas utility industry revenues from all classes of service.
- Telephone—a proxy measure of operating revenues obtained by allocating total operating revenues of the Bell and independent telephone companies according to the number of telephones in each State.

Source. Edison Electric Institute, *Statistical Year Book of the Electrical Utility Industry for 1975,* New York, N.Y., table 37 S.

American Gas Association, *Gas Facts, 1975,* Arlington, Virginia, table 80.

United States Independent Telephone Association, *Independent Phone Facts '76,* Washington, D.C., and American Telephone and Telegraph Company, Comptrollers Accounting Division, "Telephone Development by States," January 1, 1976 (single table).

f. PARIMUTUELS.

Definition. Taxes measured by amounts wagered at race tracks including "breakage" collected by the government.

Allocator. Parimutuel turnover from horse and dog racing.

Source. National Association of State Racing Commissioners, *Parimutuel Racing 1975,* Lexington, Kentucky.

g. AMUSEMENTS.

Definition. Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

Allocator. Receipts of establishments engaged in providing amusement or entertainment including motion picture theaters. Total amusement sales for 1975 were allocated among the States based on proportions projected from trends in State values for 1963, 1967, and 1972.

The allocator for gambling in Nevada is gross revenues defined as house winnings less sums paid out as losses. However, gambling receipts for casinos located in *hotels* are reported by hotels and recorded here as part of the general sales tax base. Therefore, the general sales capacity of Nevada is overstated by this inconsistency and the amusements tax capacity is understated.

Source. U.S. Department of Commerce, Bureau of the Census, *Census of Business, Selected Services—Area Statistics,* 1963, 1967, 1973; *Current Business Reports, Monthly Selected Services Receipts,* January 1967.

B. LICENSE TAXES

Taxes exacted as a condition to the exercise of business or nonbusiness privilege. Licensing is usually imposed at a flat rate for either revenue raising or for regulation. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply.

Excluded from the capacity estimate are license taxes imposed on public utilities, amusement businesses, and other miscellaneous license taxes because they are minor sources of revenue amounting to only 2.3 percent of license tax revenues in 1975. Also, license taxes on occupations not elsewhere classified are excluded because their diverse nature prohibits measurement by a few simple allocators.

1. MOTOR VEHICLES

Definition. License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways. Tax includes charges for title registration and inspection of vehicles.

Allocator. Number of State motor vehicle registrations in force for private and commercial vehicles. Publicly owned (and likely untaxed) vehicles are excluded.

This definition does not reflect the much heavier tax rate for trucks and buses than for ordinary automobiles.

Source. U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics, Sect. 1 Vehicles, Drivers & Fuels—1975,* table MV-1.

2. MOTOR VEHICLE OPERATORS

Definition. Licensing for privilege of driving motor vehicles, including both private and commercial licenses.

Allocator. Estimated number of licenses in force (including learner's permits and chauffeur's licenses).

Source. U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics, Sect. 1 Vehicles, Drivers & Fuels—1975,* table DL-1.

3. CORPORATIONS IN GENERAL

Definition. Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specified exceptions, to all corporations.

Allocator. Number of incorporated business within a State, including non-profit corporations.

Source. Department of the Treasury, Commissioner of Internal Revenue, *Annual Report 1976,* U.S. Government Printing Office, Washington, D.C., p. 144.

4. ALCOHOLIC BEVERAGES

Definition. License taxes for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

Allocator. Number of retail licenses issued for the sale of distilled spirits. Excluded are licenses issued for the sale of beer or wine exclusively.

Source. Distilled Spirits Council, *The Distilled Spirits Industry—1975,* Washington, D.C., 1976, table 52.

5. HUNTING AND FISHING LICENSES

Definition. Commercial and noncommercial hunting and fishing licenses and shipping permits.

Allocator. Number of paid hunting and fishing license holders. A paid license holder is one individual regardless of the number of licenses he may purchase.

Source. U.S. Fish and Wildlife Service News Release, "Hunting and Fishing License Sales Top All Records," May 31, 1976.

C. INDIVIDUAL INCOME TAXES

The relative capacity of States to raise revenue through personal income taxes is assumed to be proportional to the amount of personal income taxes collected from each State by the uniform Federal tax system. This simplified approach was developed by Robert Reischauer as an alternative to the complex procedures used in the earlier ACIR studies of developing a progressive rate structure to apply to the income distributions of States. It should be recognized that Federal tax rates are substantially more progressive than State rates. Therefore, this approach tends to overstate the personal income tax capacity of States with high income distributions and understate the capacity of States with low income distributions.

In 1975, State individual income taxes equaled 16.79 percent of Federal income taxes. This percent is simply a *ratio* of collected State taxes to a proxy base measurement, and not a tax *rate*. The actual State tax rate applied to individual taxable income is about one-fifth this amount, i.e., 3.6 percent.

Definition. Taxes on individuals measured by income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.). Taxes measured by income from intangible property are reported here even though locally designated as "property" taxes.

Allocator. Total Federal personal income tax liability of State residents. Essentially the total amount of Federal income taxes paid by individuals after credits.

Source. U.S. Treasury Department, Internal Revenue Service, *Statistics of Income, 1975—Individual Income Tax Returns,* Publication 198, table 8.

D. CORPORATION NET INCOME TAXES

State corporation income taxes are generally imposed at a flat rate, rather than graduated rates. Each State attempts to detemine its taxable share of the total income of any company doing business in more than a single State. The predominant State practice is to make a three-part geographical allocation of taxable corporate income, giving equal weight to corporate sales, payrolls, and property.

Definition. Taxes on corporations and unincorporated businesses (when taxed distinctively from individual income) measured by net income. Such taxes may be called "license" or "franchise" taxes. However designated, they are classified here if measured by net income.

Allocator. Total Federal corporate income subject to normal tax was allocated among the States based on one-third weight given to total retail receipts at point of origin of sale, one-third weight given to payroll amounts by place of work for predominantly corporate types of business, and one-third weight given to value of corporate property. Separate calculations were made for each of 54 Standard Industial Classification (SIC) two digit major industry groups.

Source. Sales—Unpublished computer printout of corporation sales by SIC major industry group from Dunn & Bradstreet.

Payroll—U.S. Department of Commerce, Bureau of Economic Analysis, table of wage and salary disbursements by place of work and by industry group reported in *Survey of Current Business,* August, 1976.

Property—See Corporate Property, item E. 2, page 170.

Tax Collections by Industry Group—Department of the Treasury, Internal Revenue Service, Preliminary Report, *Statistics of Income—1974, Corporation Income Tax Returns,* Washington, D.C.

E. PROPERTY TAXES

The property tax base in this study consists of both real and personal property. Real property consists of land and any structures or improvements on it. Personal property is inventories and equipment. Other personal property, household goods and motor vehicles, is excluded because they are exempt from taxation in more than half the States[9] containing by far the majority of the U.S. population. Also excluded is intangible personal property—corporate stock, bonds, money, patents, good will, etc.—specifically exempted from taxation in 36 States.

The broad classes of taxable property are residential, commercial and industrial, farm, public utilities, and vacant lots. The shares of these classes in the nationwide amounts of local property tax revenue were estimated by ACIR in 1967 as residential property, 49 percent; commercial and industrial property, 33 percent; farm property, 8 percent; public utilities, 8 percent; and vacant lots, 2 percent. The relatively small contribution of vacant lots and the difficulty of assessing their value has prompted dropping this class of property from inclusion in the tax base.

The Bureau of Census does not publish property tax revenues by property class. However, taxes collected on farm real estate is published yearly by the U.S. Department of Agriculture. Tax collections for the other three types of property—residential, commercial and industrial, and public utilities—were derived for each State individually by assuming the tax for each type of property was proportional to the amount of the respective tax base; i.e., that the three classes of property are taxed at a common State rate. The total U.S. tax for a given class of property equals the sum of the individual State taxes so derived. The rationale for this procedure rests with the statutory provisions in many States requiring all classes of property to be taxed at a uniform rate. However, in many instances different assessment procedures are used with the result that commercial and industrial property is generally taxed at a higher effective rate than residential property. Yet, the 1972 ACIR study developed nationwide tax rates for resident and business property that are nearly equal—1.582 and 1.451 percent respectively.[10] For these reasons it appears appropriate in this simplified approach to assume a uniform tax rate for the three classes of property.

Property values generally emanate from assessments made by State and local governments to determine officially the value of property for taxation purposes. Any comparison of assessed values of one State with another, however, is subject to the multifaceted diversity characterizing property assessment and taxation. This diversity includes lack of uniformity in defining properties to be taxed, variation in the scope of taxable property categories, differences in the prevailing levels or rates of assessment, and differences in properties totally or partially exempt from taxation. Also, within an assessing jurisdiction, complete uniformity in assessing practices rarely if ever exists. Deviations inevitably arise if governing statutes prescribe different value levels for different use categories of property.

[9] Household goods other than for commercial use or when held for sale are taxed in 19 States; registered motor vehicles are taxed in 18 States (effective January 1, 1975).

[10] The ACIR study did not estimate the property tax base and tax rate for public utilities.

Despite this pervasive variation in assessment practices, attempts have been made to convert assessed values to more comparable market values. The adjustment is made by multiplying assessed values by ratios of sales prices to assessed valuations. The ratios are based on actual sales of property which comprise a relatively small portion of all taxable property and are therefore subject to sampling variability. Furthermore, at any one time the market price of property for sale may bear a different relationship to assessed value than that of properties not for sale. The validity of sale prices as value indicators depends on the homogeneity of properties within use categories, the degree to which all properties come on the market (some properties frequently sell, others rarely do), and other factors such as the availability of financing.

Market values determined in the above manner by the Bureau of Census were used in the second ACIR study to establish the 1967 tax base for residential property. Residential property values were not separately identified in the 1972 Census of Governments study. Therefore this methodology cannot be used in this study. However, investigation of other data sources has suggested an alternative approach which is believed to be equally valid.

The new approach to measuring the residential property tax base uses Bureau of Census counts of the number of dwelling units and the owner's estimate of the selling price if the property were for sale. The data is collected yearly by region on a 20 percent sample basis, and each decennial by individual States. State-by-State comparability is derived from the uniformity of a physical count and owner's estimate of sale price as opposed to the variance of assessment procedures among States encountered in the previous approach.

Methodology for determining the tax base for the other three classes of property—commercial and industrial, public utilities, and farm realty—are explained in the following descriptions of the allocators used in each instance.

1. RESIDENTIAL PROPERTY (NONFARM)

Definition. Taxes conditioned on ownership of single family houses not on farms, and multifamily residences such as duplexes and apartment houses but excluding motels and hotels. Residential property tax rates are applied on the combined value of buildings and land.

Allocator. Estimated sale value of specified owner and renter occupied property.

Regional property values for 1975 were allocated among the States based on proportions projected from trends of State values for 1950, 60, and 70.

Values of owner occupied housing units are based on respondent's estimate of how much the property (house and lot) would sell for if it were for sale. State total housing value was derived by multiplying number of units by median estimated sale price. Specified housing units are limited to 1-family homes on less than 10 acres and no business on property. Mobile homes are excluded.

Value of contract rent property was estimated by multiplying median monthly rent by a rent multiplier (a type of capitalization rate) of 100. The rent multiplier suggests the relationship between a property's monthly rental capability and its probable fair market or sale value. No attempt was made to identify distinct multipliers for various urban settings or for each State.

Source. U.S. Department of Commerce, Bureau of the Census, *Current Housing Reports, Annual Housing Survey: 1975, Part A, General Housing Characteristics for the United States and Regions,* and *Census of Housing, General Housing Characteristics, United States Summary* for 1950, 1960, and 1970.

2. COMMERCIAL AND INDUSTRIAL

Definition. Taxes conditioned on ownership of commercial and industrial property (excluding public utilities) based on the value of land, buildings and equipment, inventories, and depletable assets representing the value of mineral property, oil and gas wells, other natural deposits, standing timber, etc.

Allocator. Value of property assets as shown on the books of account of *corporations* including depreciable assets, inventories, depletable assets, and land. Property values for partnerships and other non-incorporated businesses, farms, and public utilities are not included. Railroad property is included.

Internal Revenue Service total corporate property value for each major industry (two digit SIC code) was allocated among States according to the ratio of State to U.S. total payroll for the respective industry. This allocation is based on the assumption that within industries, the geographical location and relative value of property is proportional to the number of workers employed and correspondingly to total wages and salaries paid. State payrolls by industry represent a reasonable proportioning mechanism and a necessary proxy in the absence of State property values. The 1975 U.S. total corporate property values were allocated on the basis of analysis of more detailed values by industry available for 1973-74.

Source. U.S. Treasury Department, Internal Revenue Service, *Corporate Income Tax Returns, 1974 Preliminary* and *Corporation Source Book of Statistics of Income, 1973-74.*

U.S. Department of Commerce, Bureau of Economic Analysis, table of wage and salary disbursements by place of work and by industry reported in *Survey of Current Business*, August, 1976.

3. FARM REAL ESTATE

Definition. Taxes conditioned on ownership of farm realty and farm personal property such as livestock, crop inventories, and farm equipment.

Allocator. Value of farm land and buildings based on farmer's personal estimate of fair market value. Farm personal property, about one-fourth of all potentially taxable farm values, is excluded.

Source. U.S. Department of Commerce, Bureau of the Census, *1974 Census of Agriculture, Preliminary Report.*

U.S. Department of Agriculture, Economic Research Service, *Farm Real Estate Taxes, Recent Trends and Developments* (1975).

4. PUBLIC UTILITIES

Definition. Taxes conditioned on investor ownership of public utilities such as gas, electric, and telephone companies. Public utility property tax rates are applied on the combined value of buildings, equipment, material, and land.

Allocator. Each of the following State distributions of property is based on a proxy measure necessitated by the absence of State-by-State data.

- Gas: U.S. total gas utility plant value allocated among States according to the ratio of miles of gas pipeline in State to U.S. total. Plant value includes gas stored underground and gas in pipes.

- Telephone: U.S. total telephone plant value allocated among States according to the ratio of number of telephones in State to U.S. total.

- Electric: U.S. total privately owned electric utility plant value allocated among States according to the ratio of electrical generating capacity (in kilowatts) in State to U.S. total.

Source. Gas: American Gas Association, *Gas Facts 1975*, Arlington, Va.

Telephone: American Telephone & Telegraph, Comptrollers Accounting Division, "Telephone Development by State," January 1, 1976. *United States Independent Telephone Association,* Independent Phone Facts 76, Washington, D.C. 1976.

Electric: Federal Power Commission, *Statistics of Privately Owned Electric Utilities in the United States, 1975*, Washington, D.C. and company annual reports.

F. DEATH AND GIFT TAXES

Definition. Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift.

Allocator. Projected 1975 dollar value of taxable estates based on 1972, 1969, 1962, and 1960 data. The gift component of the tax base is excluded.

Source: Department of the Treasury, Internal Revenue Service, *Statistics of Income—1972, 69, and 62 Estate Tax Returns*, Washington, D.C.

G. SEVERANCE TAXES

Definition. Taxes imposed distinctively on removal of natural products—e.g., oil, gas, other minerals, timber, fish, etc.—from land or water and measured by value or quantity of products removed or sold.

Allocator Value of all mineral production. The value of timber and fish production is relatively small and therefore is excluded from the severance tax base.

Source. U.S. Department of the Interior, Bureau of Mines, *Minerals Yearbook*, preliminary value of mineral production 1975.

Appendix A

FISCAL CAPACITY AND REVENUE REQUIREMENTS

Fiscal capacity has greatest meaning when it can be related to public needs. If specific needs can be determined then measures of capacity can provide answers to questions like: How adequate is the tax capacity of State A to meet the public education needs of the citizens? or, How do States A and B compare in capacity to meet public education requirements?

Measurement of Public Service Needs.

In this report total population is used as an expedient as the sole indicator of needs for public services. This implies that a State's public service requirements vary directly with its population. There are many reasons why this relationship seldom is true for most public expenditure requirements. One of the most important is the age distribution of State populations with the young and elderly requiring large amounts of public funds for education and welfare. Also, States with population concentrated in cities have larger budgetary requirements than rural populated States. Public welfare and housing and development programs are all affected by the numbers of children, aged, or low income groups who are direct beneficiaries. Geography too plays a role with northern States requiring added funds for heating and snow removal. States with heavy industry and certain occupational patterns are likely to experience higher accident rates and unemployment with greater needs for insurance and hospital and medical benefit programs. Thus, for most public services, total population as the sole indicator of needs clearly leaves much to be desired.

These variations in population characteristics among the States point to the need for better measures of relative budgetary loads on fiscal capacity than is

provided by per capita computations. This need or load measure can be based on a uniform average amount of service for all prospective users. Thus a State's population age 5 through 17 would represent prospective enrollments or potential budgetary requirements of elementary-secondary schools. Actual numbers enrolled or average daily attendance figures would represent the immediate or actual budget load. In other instances, the service requirement can be based on some physical count such as miles of highway in the State representing a maintenance need.

When relating these more precise indexes of public service needs to relative tax capacity, the fact that they are not the sole basis for budgetary allocations should be kept in mind. The decision within a locality or State to spend for any public program is occasioned in part by the numbers of citizens to be served; in part upon the balance existing between public and private sponsorship; and in part upon the competition among the various public purposes in the allocation process. Current differences among the States in tax effort also only partially reflect differences in public service needs. Variations in the industrialization and economic development of States as well as the citizens' view of what types of governmental activities are considered most important have a direct bearing on the amount of taxes that can and are raised. The support of public services then becomes not just a matter of numbers of young, or old, or families in poverty, but a combination of these needs with political and social pressures which arise out of citizens' priorities and the underlying historical and current economic strength of the State.

Price Variation.

Besides differences among States in need for public services, there are geographical differences in the costs of providing such services. The pattern of prices in the United States is dependent upon local supply and demand conditions affected by such factors as the general economic strength of the community, citizen buying preferences, the area's industrial composition and degree of capital intensiveness and worker unionization, and proximity to producers. All combine in the market to establish local wage and salary scales and cost of living prices. Correction of dollar measures of State tax capacity for these geographical cost differences is necessary to secure equivalent purchasing power among jurisdictions. The adjustment for cost variation in concept requires uniform pricing of inputs of fixed definition with quality assumed constant, or quantification of outputs adjusted for variations in volume or quantity.

Because public services are labor intensive, wage differences can be used in many instances as an approximate measure of local area price differences. The assumption is frequently made that public-sector salaries necessarily are competitive with private-sector pay within given occupational fields. This concept allows use of geographical differences in private-sector earnings for specific occupations as a reasonable substitute for wages paid employees of State and local governments. More complex analyses would further require division of given public services into incremental components for individual pricing with special attention to standardization of inputs to exclude all variables other than price differences due to geographical location.[1]

[1] For additional commentary on price adjustment of fiscal capacity see Selma J. Mushkin, "New Directions in Capacity," in Selma J. Mushkin, Editor, *State Aids for Human Services in a Federal System*, Public Services Laboratory,

Combined Analysis.

To summarize, the growing concern with equalization in the provision of human services has resulted in increasing empirical analysis of the substantial variance among States in public expenditures. While many factors ultimately determine expenditure levels, three primary causal factors can be identified which are measurable: (1) fiscal capacity, (2) relative need, and (3) price diferences. In combination, these factors identify a State's ability to support needed public services at local costs. When actual expenditures are compared with this fiscal capacity per unit of need, a measure of effort is obtained which suggests the degree to which a jurisdiction is utilizing its tax wealth consistent with public service requirements and prices. All of these measures—capacity, need, price, and effort—are most meaningful when expressed in relative terms and compared State-by-State. Such comparisons among peer States provide practical benchmarks of progress and realistic goals.

To illustrate this type of data and its value, selected measures of public service needs in education,[2] health, police protection, and welfare are presented in tables A-1 through A-5, together with related salary data for geographic price adjustment. In a few instances State and local expenditures are shown with an index of effort. For most public services, however, the difficulty of excluding Federal funding from most published governmental expenditures extended the work beyond the scope of this study. The tables thus illustrate procedures only. The data include rough proxy indicators of public service needs and price adjustments unsuitable, for the most part, for serious analysis. The tables may be interpreted as showing general variance and relative high-low State location rather than precise need and price adjustment.

Georgetown University, Washington, D.C., May 1974, pp. 113-125.

[2] For other work of this type in the field of higher education see, Lyman A. Glenny and James R. Kidder, *State Tax Support of Higher Education: Revenue Appropriation Trends and Patterns, 1963-1973,* Education Commission of the States, Denver, Colorado, 1974; Kent Halstead, "State Support of Colleges: A New Way to Analyze It," *The Chronicle of Higher Education,* Washington, D.C., March 8, 1976; Marilyn McCoy, et al., *State and Local Support of Higher Education: A Framework for Interstate Comparisons 1973-74,* National Center for Higher Education Management Systems, Boulder, Colorado, 1976; and Kenneth E. Quindry, William A. Perry, and Irma Perry, *State and Local Potential to Support Higher Education,* Center for Business and Economic Research, the University of Tennessee, Knoxville, Tennessee, 1976.

Table A-1—Tax capacity related to public elementary-secondary school education needs, State-local government financial support, and geographic price adjustment, by State, 1974-75

State	Elementary-Secondary School Needs		Price Adjustment Index (Instructional Staff Salary[1])	Tax Capacity			Revenues for Schools from State and Local Governments		Effort Index
	Enrollment (Fall 1974) per 1,000 Population	Index Relative to U.S. Average		Index per Capita Relative to U.S. Average	Index Relative to Enrollment (4)/(2)	Index Relative to Enrollment and Prices (5)/(3)	Index per Capita Relative to U.S. Average	Index Relative to Enrollment (7)/(2)	(8)/(5)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	**211**	**100**	**100**	**100**[2]	**100**	**100**	**100**[3]	**100**	**100**
Alabama	211	100	79	78	78	99	62	62	79
Alaska	237	112	140	143	128	91	155	138	108
Arizona	220	104	93	93	89	96	111	107	120
Arkansas	215	102	75	78	76	101	63	62	82
California	209	99	124	110	111	90	117	118	106
Colorado	224	106	96	104	98	102	103	97	99
Connecticut	213	101	100	113	112	112	125	124	111
Delaware	226	107	100	122	114	114	125	117	103
Dist. of Columbia	184	87	122	120	138	113	97	111	80
Florida	188	89	89	98	110	124	79	89	81
Georgia	219	104	88	88	85	97	72	69	81
Hawaii	204	96	113	109	114	101	97	101	89
Idaho	231	109	79	87	80	101	78	72	90
Illinois	205	97	112	114	118	105	116	120	102
Indiana	223	106	94	98	92	98	99	93	101
Iowa	216	102	88	103	101	115	97	95	94
Kansas	197	93	81	105	113	140	79	85	75
Kentucky	207	98	77	90	92	119	65	66	72
Louisiana	221	104	81	103	99	122	71	68	69
Maine	237	112	109	74	66	61	77	69	105
Maryland	217	103	110	102	99	90	137	133	134
Massachusetts	208	98	103	94	96	93	94	96	100
Michigan	235	111	118	101	91	77	105	95	104
Minnesota	227	107	106	98	92	87	123	115	125
Mississippi	219	104	69	70	67	97	58	56	84

[1] Average annual salary of instructional staff in full-time public elementary and secondary schools, 1974-75. U.S. average equals $12,070.
[2] U.S. average tax capacity of 100 equals $642.76 per capita in 1975.
[3] U.S. average revenues from State and local government for elementary-secondary education per capita in 1974-75 equals $265.

State	Elementary-Secondary School Needs		Price Adjustment Index (Instructional Staff Salary[1])	Tax Capacity			Revenues for Schools from State and Local Governments		Effort Index
	Enrollment (Fall 1974) per 1,000 Population	Index Relative to U.S. Average		Index per Capita Relative to U.S. Average	Index Relative to Enrollment (4)/(2)	Index Relative to Enrollment and Prices (5)/(3)	Index per Capita Relative to U.S. Average	Index Relative to Enrollment (7)/(2)	(8)/(5)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Missouri	210	99	85	94	95	112	87	88	93
Montana	231	109	84	98	90	107	83	76	84
Nebraska	206	98	80	103	105	131	76	78	74
Nevada	232	110	106	151	137	129	98	89	65
New Hampshire	212	100	83	97	97	117	82	82	85
New Jersey	200	95	107	111	117	109	119	125	107
New Mexico	247	117	85	93	79	93	86	74	94
New York	190	90	124	102	113	91	140	156	138
North Carolina	216	102	93	84	82	88	86	84	102
North Dakota	209	99	76	99	100	132	85	86	86
Ohio	217	103	92	102	99	108	91	88	89
Oklahoma	220	104	76	102	98	129	81	78	80
Oregon	209	99	91	98	99	109	110	111	112
Pennsylvania	192	91	101	94	103	102	106	116	113
Rhode Island	192	91	107	86	95	89	95	104	109
South Carolina	223	105	81	77	73	90	76	72	99
South Dakota	226	107	73	91	85	116	79	74	87
Tennessee	209	99	82	82	83	101	65	66	80
Texas	228	108	84	113	105	125	80	74	70
Utah	255	120	84	86	72	86	94	78	108
Vermont	223	106	76	84	79	104	105	99	125
Virginia	219	104	93	93	89	96	80	77	87
Washington	221	104	104	100	96	92	100	96	100
West Virginia	225	106	76	90	85	112	68	64	75
Wisconsin	212	100	108	93	93	86	112	112	120
Wyoming	230	109	86	147	135	157	98	90	67

Sources:

U.S. Department of Health, Education, and Welfare, National Center for Educational Statistics, *Statistics of State School Systems and Statistics of Public Elementary and Secondary Day Schools, Fall 1974.*

National Education Association, *Estimates of School Statistics,* 1974-75.

Table A-2—Tax capacity related to public higher education needs, State-local government financial support, and geographic price adjustment, by State, 1974-75

State	Higher Education Needs		Price Adjustment Index	Tax Capacity			Appropriations from State-local govt. to public institutions, 1974-75		Effort Index
	Enrollment (fall 1974) per 10,000 population	Index relative to U.S. average	(salaries male faculty public univ.[1])	Index per capita relative to U.S. average	Index relative to enrollment (4)/(2)	Index relative to enrollment and prices (5)/(3)	Index per capita relative to U.S. average	Index relative to enrollment (7)/(2)	(8)/(5)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States	**375**	**100**	**100**	**100**[2]	**100**	**100**	**100**[3]	**100**	**100**
Alabama	349	93	93	78	84	90	84	90	107
Alaska	354	94	105	143	152	145	176	187	123
Arizona	665	177	105	93	53	50	151	85	160
Arkansas	225	60	89	78	130	146	76	127	98
California	679	181	115	110	61	53	159	88	144
Colorado	503	134	99	104	78	79	115	86	110
Connecticut	299	80	115	113	141	123	76	95	67
Delaware	453	121	100	122	101	101	111	92	91
Dist. of Columbia	201	54	103	120	222	216	74	137	62
Florida	312	83	101	98	118	117	87	105	89
Georgia	258	69	97	88	128	132	84	122	95
Hawaii	465	124	101	109	88	87	136	110	125
Idaho	351	94	88	87	93	106	114	121	130
Illinois	356	95	103	114	120	117	102	107	89
Indiana	282	75	94	98	131	139	83	111	85
Iowa	267	71	96	103	145	151	107	151	104
Kansas	443	118	94	105	89	95	114	97	109
Kentucky	280	75	90	90	120	133	93	124	103
Louisiana	315	84	90	103	123	137	89	106	86
Maine	262	70	86	74	106	123	67	96	91
Maryland	387	103	99	102	99	100	93	90	91
Massachusetts	267	71	127	94	132	104	68	96	73
Michigan	441	118	113	101	86	76	111	94	109
Minnesota	341	91	102	98	108	106	92	101	94
Mississippi	333	89	88	70	79	90	95	107	135

[1] Mean salaries of male full-time instructional faculty (all ranks combined) on 9-10 month contracts in public universities, 1974-75. U.S. average equals $17,508.
[2] U.S. average tax capacity of 100 equals $642.76 per capita in 1975.
[3] U.S. average appropriations to public institutions of higher education per capita equals $53.70.

State	Higher Education Needs		Price Adjustment Index	Tax Capacity			Appropriations from State-local govt. to public institutions, 1974-75		Effort Index
	Enrollment (fall 1974) per 10,000 population	Index relative to U.S. average	(salaries male faculty public univ.[1])	Index per capita relative to U.S. average	Index relative to enrollment (4)/(2)	Index relative to enrollment and prices (5)/(3)	Index per capita relative to U.S. average	Index relative to enrollment (7)/(2)	(8)/(5)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Missouri	299	80	98	94	118	120	83	104	88
Montana	340	91	84	98	108	129	89	98	91
Nebraska	350	93	95	103	111	117	107	115	104
Nevada	443	118	96	151	128	133	83	70	55
New Hampshire	242	64	96	97	152	158	53	83	55
New Jersey	284	76	116	111	146	126	69	91	62
New Mexico	405	108	95	93	86	91	94	87	101
New York	322	86	120	102	119	99	116	135	113
North Carolina	321	86	94	84	98	104	117	136	139
North Dakota	421	112	81	99	88	109	106	95	108
Ohio	288	77	95	102	132	139	61	79	60
Oklahoma	411	110	90	102	93	103	72	65	70
Oregon	545	145	96	98	68	71	122	84	124
Pennsylvania	226	60	86	94	157	183	62	103	66
Rhode Island	333	89	104	86	97	93	95	107	110
South Carolina	324	86	91	77	90	99	112	130	144
South Dakota	303	81	77	91	112	145	84	104	93
Tennessee	298	79	95	82	104	109	74	94	90
Texas	382	102	98	113	111	113	92	90	81
Utah	433	116	96	86	74	77	115	99	134
Vermont	351	94	93	84	89	96	67	71	80
Virginia	375	100	99	93	93	94	81	81	87
Washington	522	139	97	100	72	74	139	100	139
West Virginia	339	91	90	90	99	110	80	88	89
Wisconsin	430	115	112	93	81	72	148	129	159
Wyoming	517	138	92	147	107	116	146	106	99

Sources:

U.S. Department of Health, Education, and Welfare, National Center for Educational Statistics, *Fall Enrollment in Higher Education, 1974; Salaries and Tenure of Instructional Faculty in Institutions of Higher Education, 1974-75.*

Unpublished financial data.

Table A-3—Tax capacity related to police protection needs, State-local government financial support, and geographic price adjustment, by State, 1975

State	Police Protection Needs		Price Adjustment Index		Tax Capacity			Direct Current Expenditures from State-Local Govt.		Effort Index
	Crime Index[1] Rate per 100,000 Population	Index Relative to U.S. Average	(Salaries of Patrolmen[2])		Index per Capita Relative to U.S.Average	Index Relative to Crime Index (4)/(2)	Index Relative to Crime Index and Prices (5)/(3)	Index per Capita Relative to U.S. Average	Index Relative to Crime Index (7)/(2)	(8)/(5)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
United States	**5,282**	**100**	51 City Ave.	100	100[3]	100	100	100[4]	100	100
Alabama	3,473	66	Mobile	36	78	118	137	63	95	81
Alaska	6,197	117	Anchorage	175	143	122	70	190	162	133
Arizona	8,342	158	Phoenix	114	93	59	52	123	78	132
Arkansas	3,540	67	Little Rock	88	78	116	132	41	61	53
California	7,205	136	Los Angeles	142	110	81	57	137	101	125
Colorado	6,676	126	Denver	120	104	83	69	99	79	95
Connecticut	4,957	94	New Haven	95	113	120	126	98	104	87
Delaware	7,704	146	Wilmington	99	122	84	85	96	66	79
Dist. of Columbia	6,668	126	D.C.	113	120	95	84	350	278	293
Florida	7,721	146	Jacksonville	96	98	67	70	94	64	96
Georgia	4,626	88	Atlanta	104	88	100	96	72	82	82
Hawaii	6,027	114	Honolulu	80	109	96	120	110	96	100
Idaho	4,141	78	Idaho Falls	86	87	112	130	63	81	72
Illinois	5,382	102	Chicago	136	114	112	82	119	117	104
Indiana	4,911	93	Fort Wayne	95	98	105	111	62	67	64
Iowa	3,909	74	Des Moines	91	103	139	153	60	81	58
Kansas	4,747	90	Wichita	93	105	117	126	62	69	59
Kentucky	3,264	62	Louisville	91	90	145	159	61	98	68
Louisiana	4,123	78	Baton Rouge	75	103	132	176	90	115	87
Maine	3,960	75	Bangor	74	74	99	134	62	83	84
Maryland	5,908	112	Hagerstown*	82	102	91	111	118	105	115
Massachusetts	6,078	115	Boston	109	94	82	75	127	110	134
Michigan	6,800	129	Detroit	128	101	78	61	110	85	109
Minnesota	4,299	81	Minneapolis	128	98	121	95	72	89	74
Mississippi	2,411	46	Meridian	67	70	152	227	53	115	76

[1]The Crime Index consists of reported crimes for seven important offenses: murder and nonnegligent manslaughter, forcible rape, robbery, aggravated assault, burglary-breaking or entering, larceny-theft, and motor vehicle theft.

[2]For State largest reporting cities, salary of patrolmen with five years tenure based on minimum and maximum salaries and years from minimum to maximum. Average salary for 51 cities in 1975 equals $11,716.

[3]U.S. average tax capacity of 100 equals $642.76 per capita in 1975.

[4]U.S. average direct current expenditures from State-local governments for police protection per capita in 1975 equals $37.10.

State	Police Protection Needs		Price Adjustment Index		Tax Capacity			Direct Current Expenditures from State-Local Govt.		Effort Index
	Crime Index[1] Rate per 100,000 Population	Index Relative to U.S. Average	(Salaries of Patrolman*)		Index per Capita Relative to U.S.Average	Index Relative to Crime Index (4)/(2)	Index Relative to Crime Index and Prices (5)/(3)	Index per Capita Relative to U.S. Average	Index Relative to Crime Index (7)/(2)	(8)/(5)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
Missouri	5,398	102	St. Louis	88	94	92	105	89	87	95
Montana	4,189	79	Billings	71	98	124	175	63	80	65
Nebraska	3,614	68	Omaha	99	103	151	153	67	99	66
Nevada	8,153	154	Las Vegas	114	151	98	86	166	108	110
New Hampshire	3,347	63	Manchester	80	97	154	193	72	114	74
New Jersey	5,144	97	Newark	122	111	114	93	136	140	123
New Mexico	5,839	111	Alburquerque	91	93	84	92	85	77	92
New York	5,636	107	New York City	130	102	95	73	171	160	168
North Carolina	3,817	72	Charlotte	100	84	117	117	66	92	79
North Dakota	2,337	44	Grand Forks	97	99	225	232	50	114	51
Ohio	4,914	93	Cleveland	116	102	110	95	77	83	75
Oklahoma	4,578	87	Oklahoma City	90	102	117	130	59	68	58
Oregon	6,752	128	Portland	104	98	77	74	92	72	94
Pennsylvania	3,349	63	Philadelphia	111	94	149	134	92	146	98
Rhode Island	5,644	107	Providence	91	86	80	88	90	84	105
South Carolina	4,642	88	Charleston	78	77	88	113	61	69	78
South Dakota	2,739	52	Souix Falls	96	91	175	182	57	110	63
Tennessee	4,271	81	Memphis	100	82	101	101	63	78	77
Texas	5,407	102	Houston	95	113	111	117	72	71	64
Utah	5,113	97	Provo	90	86	89	99	69	71	80
Vermont	3,481	66	Burlington	80	84	127	159	67	102	80
Virginia	4,546	86	Norfolk	77	93	108	140	80	93	86
Washington	6,141	116	Seattle	130	100	86	66	85	73	85
West Virginia	2,108	40	Charleston	82	90	225	274	47	118	52
Wisconsin	3,976	75	Milwaukee	112	93	124	111	86	115	93
Wyoming	4,156	79	Casper	88	147	186	211	74	94	51

*Baltimore is not available

Sources:

Fraternal Order of Police, *A Survey of 1975 Salaries and Working Conditions of the Police Departments in the United States*, Flint, Michigan.

U.S. Department of Justice, Federal Bureau of Investigation, *Uniform Crime Reports for the United States, 1975*, Table 4.

U.S. Department of Justice, Law Enforcement Assistance Administration, and U.S. Department of Commerce, Bureau of the Census, *Expenditure and Employment Data for the Criminal Justice System*, 1975, Table 24.

Table A-4—Tax capacity related to selected public welfare needs, by State, 1975

State	Poverty Related Needs		Unemployment Related Needs		Housing Related Needs		Tax Capacity			
	Persons below 125% of current poverty level per 1,000 population 1976	Index relative to U.S. average	Unemployed persons per 1,000 population	Index relative to U.S. population	Houses lacking some or all plumbing facilities or dilapidated per 100,000 population 1970	Index relative to U.S. average	Index per capita relative to U.S. average	Index relative to persons below poverty level	Index relative to unemployed persons	Index relative to substandard housing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(7)/(2) (8)	(7)/(4) (9)	(7)/(6) (10)
United States	**163.4**	**100**	**39.1**	**100**	**3,022**	**100**	**100**[1]	**100**	**100**	**100**
Alabama	241.2	148	35.6	91	6,107	202	78	53	86	39
Alaska	92.0	56	43.3	111	4,543	150	143	255	129	95
Arizona	196.4	120	41.1	105	2,113	70	93	78	89	133
Arkansas	269.2	165	36.1	92	6,793	225	78	47	85	35
California	154.8	95	43.8	112	1,584	52	110	116	98	212
Colorado	128.9	79	24.9	64	2,043	68	104	132	163	153
Connecticut	99.6	61	44.0	113	2,024	67	113	185	100	169
Delaware	122.3	75	40.1	103	1,986	66	122	163	118	185
Dist. of Columbia	172.5	106	36.3	93	1,510	50	120	113	129	240
Florida	206.8	127	46.4	119	2,246	74	98	77	82	132
Georgia	241.7	148	41.8	107	4,779	158	88	59	82	56
Hawaii	116.2	71	30.9	79	3,318	110	109	154	138	99
Idaho	154.8	95	33.5	86	2,397	79	87	92	101	110
Illinois	136.6	84	37.0	95	2,193	73	114	136	120	156
Indiana	118.4	72	39.3	101	2,751	91	98	136	97	108
Iowa	119.1	73	26.9	69	3,043	101	103	141	149	102
Kansas	117.3	72	22.9	59	2,756	91	105	146	178	115
Kentucky	239.6	147	33.5	86	7,053	233	90	61	105	39
Louisiana	264.2	162	31.0	79	4,519	150	103	64	130	69
Maine	187.5	115	42.4	108	5,987	198	74	64	69	37
Maryland	105.4	65	33.4	85	1,734	57	102	157	120	179
Massachusetts	116.5	71	59.1	151	2,042	68	94	132	62	138
Michigan	132.0	81	61.4	157	1,837	61	101	125	64	166
Minnesota	132.6	81	26.9	69	2,988	99	98	121	142	99
Mississippi	336.2	206	30.8	79	8,126	269	70	34	89	26

[1] U.S. average tax capacity of 100 equals $642.76 per capita in 1975.

State	Poverty Related Needs		Unemployment Related Needs		Housing Related Needs		Tax Capacity			
	Persons below 125% of current poverty level per 1,000 population 1976	Index relative to U.S. average	Unemployed persons per 1,000 population	Index relative to U.S. population	Houses lacking some or all plumbing facilities or dilapidated per 100,000 population 1970	Index relative to U.S. average	Index per capita relative to U.S. average	Index relative to persons below poverty level	Index relative to unemployed persons	Index relative to substandard housing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(7)/(2) (8)	(7)/(4) (9)	(7)/(6) (10)
Missouri	168.9	103	31.6	81	4,297	142	94	91	116	66
Montana	161.3	99	35.7	91	3,817	126	98	99	108	78
Nebraska	141.7	87	26.2	67	2,715	90	103	118	154	114
Nevada	134.8	82	49.2	126	1,566	52	151	184	120	290
New Hampshire	119.4	73	31.7	81	3,168	105	97	133	120	92
New Jersey	111.5	68	44.5	114	2,014	67	111	163	97	166
New Mexico	253.8	155	30.1	77	3,988	132	93	60	121	70
New York	150.1	92	42.8	109	2,163	72	102	111	94	142
North Carolina	216.8	133	42.3	108	5,373	178	84	63	78	47
North Dakota	149.0	91	22.6	58	4,846	160	99	109	171	62
Ohio	135.9	83	38.0	97	2,284	76	102	123	105	134
Oklahoma	197.8	121	26.8	69	3,438	114	102	84	148	89
Oregon	130.6	80	46.8	120	1,983	66	98	123	82	148
Pennsylvania	145.7	89	38.5	98	2,895	96	94	106	96	98
Rhode Island	120.5	74	70.4	180	2,293	76	86	116	48	113
South Carolina	231.8	142	46.6	119	6,110	202	77	54	65	38
South Dakota	183.9	113	20.4	52	5,115	169	91	81	175	54
Tennessee	233.6	143	37.7	96	5,295	175	82	57	85	47
Texas	211.2	129	26.5	68	3,360	111	113	88	166	102
Utah	128.3	79	32.0	82	1,209	40	86	109	105	215
Vermont	195.3	120	43.9	112	3,851	127	84	70	75	66
Virginia	147.4	90	30.0	77	4,482	148	93	103	121	63
Washington	119.3	73	40.5	104	1,951	65	100	137	96	154
West Virginia	219.2	134	28.1	72	6,724	223	90	67	125	40
Wisconsin	115.4	71	32.3	83	2,722	90	93	131	112	103
Wyoming	124.5	76	21.5	55	2,635	87	147	193	267	169

Sources:

U.S. Department of Commerce, Bureau of the Census, *Survey of Income and Education, 1976;* and *1970 Census of Housing: 1970, Plumbing Facilities and Estimates of Dilapidated Housing,* U.S. Government Printing Office, Washington, D.C., 1973.

U.S. Department of Labor, Employment and Training Administration, *Manpower Report of the President,* U.S. Government Printing Office, Washington, D.C., 1976.

Table A-5—Tax capacity related to selected public health needs, by State, 1975

State	Death Related Needs		Birth Related Needs		Tax Capacity		
	Total Death Rate per 1,000 Population	Index Relative to U.S. Average	Live Births per 1,000 Population	Index Relative to U.S. Average	Index per Capita Relative to U.S. Average	Index Relative to Death Rate (5)/(2)	Index Relative to Birth Rate (5)/(4)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States	**8.9**	**100**	**14.8**	**100**	**100**[1]	**100**	**100**
Alabama	9.3	104	16.1	109	78	75	72
Alaska	4.3	48	21.2	143	143	298	100
Arizona	7.6	85	17.8	120	93	109	78
Arkansas	10.3	116	16.3	110	78	67	71
California	8.1	91	15.0	101	110	121	109
Colorado	6.9	78	15.9	107	104	133	97
Connecticut	8.3	93	11.6	78	113	122	145
Delaware	8.1	91	14.2	96	122	134	127
Dist. of Columbia	10.4	117	13.6	92	120	103	130
Florida	10.4	117	12.7	86	98	84	114
Georgia	8.4	94	16.2	109	88	94	81
Hawaii	5.0	56	18.2	123	109	195	89
Idaho	7.9	89	19.8	134	87	98	65
Illinois	9.3	104	15.2	103	114	110	111
Indiana	8.8	99	15.5	105	98	99	93
Iowa	9.8	110	14.4	97	103	94	106
Kansas	9.6	108	15.0	101	105	97	104
Kentucky	9.8	110	16.1	109	90	82	83
Louisiana	8.9	100	17.9	121	103	103	85
Maine	9.7	109	14.4	97	74	68	76
Maryland	7.8	88	12.9	87	102	116	117
Massachusetts	9.3	104	11.7	79	94	90	119
Michigan	8.1	91	14.6	99	101	111	102
Minnesota	8.3	93	14.4	97	98	105	101
Mississippi	9.7	109	18.7	126	70	64	56

[1] U.S. average tax capacity of 100 equals $642.76 per capita in 1975.

State	Death Related Needs		Birth Related Needs		Tax Capacity		
	Total Death Rate per 1,000 Population	Index Relative to U.S. Average	Live Births per 1,000 Population	Index Relative to U.S. Average	Index per Capita Relative to U.S. Average	Index Relative to Death Rate (5)/(2)	Index Relative to Birth Rate (5)/(4)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Missouri	10.3	116	14.4	97	94	81	97
Montana	8.7	98	16.1	109	98	100	90
Nebraska	9.4	106	15.3	103	103	97	100
Nevada	7.6	85	15.3	103	151	178	147
New Hampshire	8.8	99	13.5	91	97	98	107
New Jersey	9.0	101	12.6	85	111	110	131
New Mexico	7.0	79	18.3	124	93	118	75
New York	9.4	106	13.0	88	102	96	116
North Carolina	8.4	94	14.8	100	84	89	84
North Dakota	8.7	98	16.7	113	99	101	88
Ohio	9.0	101	14.8	100	102	101	102
Oklahoma	10.0	112	15.7	106	102	91	96
Oregon	8.8	99	14.6	99	98	99	99
Pennsylvania	10.2	115	12.6	85	94	82	111
Rhode Island	9.6	108	11.6	78	86	80	110
South Carolina	8.3	93	16.6	112	77	83	69
South Dakota	9.5	107	16.5	111	91	85	82
Tennessee	9.2	103	14.9	101	82	80	81
Texas	8.0	90	17.6	119	113	126	95
Utah	6.2	70	26.3	178	86	123	48
Vermont	9.1	102	14.3	97	84	82	87
Virginia	8.0	90	14.1	95	93	103	98
Washington	8 4	94	14.3	97	100	106	103
West Virginia	10.8	121	15.6	105	90	74	86
Wisconsin	8 7	98	14.1	95	93	95	98
Wyoming	8.2	92	18.6	126	147	160	117

Sources:
U.S. Department of Health, Education, and Welfare, Public Health Service, Health Resources Administration, National Center for Health Statistics, *Monthly Vital Statistics Report, Advance Report Final Mortality Statistics, 1975,* Vol 25, No. 11, Supplement, Rockville, Maryland, February 11, 1977; and *Monthly Vital Statistics Report, Advance Report Final Natality Statistics, 1975,* Vol 25, No. 10, Supplement, Rockville, Maryland, December 30, 1976.

Appendix B

PROBLEMS IN TAX CAPACITY MEASUREMENT

Current schemes for measuring tax capacity are based on a number of general assumptions and judgements. The real world contains exceptions to these premises so that in some instances theoretically derived revenue potentials vary significantly from amounts that can be actually collected. Ideally, measurement of tax capacity should report the real ability of State and local governments to readily secure additional tax revenues without incurring serious offsetting consequences. If theoretical measurements depart too far from this reality they will not gain acceptance. And, without acceptance they will be of little value in policy determination—their intended use.

The "representative tax system" derives tax capacity for a particular jurisdiction by summing the products of a resource *base* multiplied by an assessment *rate* for each type of tax. The system seeks to be realistic by matching these two components to current practice. The various tax bases or "allocators" are actual counts of local wealth or levels of activity existing within the boundaries of a State subject to taxation. The tax rates are national averages which are generally feasible for most State and local governments because they are typical of current practice rather than extreme behavior. Use of an average tax structure actually in being would appear to be more meaningful as a yardstick of capacity than some ideal system judged to be desirable in the abstract.

Although the preceding explanation of the representative tax system is reasonable theory, there are a number of problems of application due to the great diversity across States with respect to sources of tax revenue and their actual use. This diversity prevents any one representative or average tax system from being truly reflective of the variety of practices in every State.

The problems, covered here in summary fashion[1], are organized for discussion under two headings: conceptual limitations and base measurement difficulties.

Conceptual Limitations

1. *Non-tax revenues excluded.*

This study presents capacity and related effort measures with respect to taxes only. Non-tax revenue sources are not considered. This exclusion results in two problems. First, the more meaningful total fiscal capacity is not reported, and second, no account is taken of the loss in tax potential due to certain government revenue producing operations.

Non-tax revenues are a diverse group of receipts from such sources as fees and charges, special assessments, rents, royalties, fines, interest earnings, and net profits from government operated electric utilities, gas and water companies, liquor stores, and grain elevators. These non-tax revenues average roughly one-third of all revenues of State and local governments which suggests that some account should be taken of their bases in any over-all measure of fiscal capacity. However, many forms of non-tax revenues would not be appropriate to include since they have no fundamental bearing on an area's ability to generate revenues. Most fees and charges fall into this category. They represent the selling of public services rather than the inherent ability to support such services. The fact that one town charges fees for trash collection, for example, while its neighbor supports sanitation services through general taxes should have no affect on their relative fiscal capacities.

The case is less clear for government owned and operated public facilities such as housing, off-street parking, transportation, recreation, and utilities. If left in the private sector these facilities would add to a community's capacity by being subject to property and some form of corporate taxes. By being incorporated in government activities they are removed from the tax rolls. Some adjustment in fiscal capacity should be made to reflect this ioss in tax base, but the degree to which public ownership has replaced private ownership of various service facilities is not easily measured and has been left largely untouched.

Easily recognized as a logical item to be included as a base in determining fiscal capacity are government owned stocks of wealth which generate income in the form of rents, royalties, and interest. In contrast, proceeds from the sale of public property reduce the stock of public assests and should not be included.

The detailed and varied treatment that should be accorded non-tax sources of revenue have prevented their incorporation in most studies of fiscal capacity. And, they are excluded here in this simplified measure although the consequence is not unrecognized.

2. *Not a measure of the citizenry's ability to pay.*

Fiscal capacity as measured by the representative tax system is concerned with the taxing ability of *governments* not *people*. The two are not the same. The citizen's ability to pay is more closely tied to personal income (see appendix C). State and local taxes extend to corporations, non-resident tourists, and natural resources—taxable assets which may have little relation-

[1] This discussion draws heavily upon more extensive treatment of the subject by Reischauer. See Robert Reischauer, *Rich Governments—Poor Governments* (unpublished manuscript), The Brookings Institution, Washington, D.C., 1972, Chapter 3, "Measuring Fiscal Capacity."

ship to the earnings of local citizens. Also, current tax structures are as much the result of tradition and desire for administrative ease as they are examples of "fair" or "just" practices. For example, the dominance of sales and property taxes is largely due to historical circumstances, not an intent to tax consistent with ability to pay.

It is also clear that social objectives have been a major impetus behind the high taxes on certain commodities, disproportionate to the consumer's ability to pay. Liquor, tobacco, and horse racing are subject to extremely high tax rates in most States because many persons feel that these forms of consumption should be discouraged. Amusements and luxury items are also taxed heavily for social reasons—because for most people they constitute rather frivolous types of expenditures and they can frequently be treated as costs of doing business in expense accounts.

Another reason why tax capacity as measured by the representative tax system does not report ability to pay is that some of the tax burden can be shifted away from local citizens. There is the possibility that some taxes on rental, commercial and industrial properties are shifted to consumers from other jurisdictions. To the extent that such exporting differs among communities, the burdens that an identical tax system places on the residents will vary.

As a result of all of these factors, the representative tax system index for State and local governments ends up reflecting factors of geography, administrative practicality, tradition, social judgment, and tax exporting more than the ability of citizens to pay.

Base Measurement Difficulties.

3. *Differences in tax rates may affect the tax base.*

Tax rates can influence the size of various revenue bases in a number of ways. Businesses and individuals are sensitive to excise and sales tax rate differentials and try to minimize their tax burdens by locating or purchasing goods and services in jurisdictions with the lowest rates. Cigarette taxes offer a clear cut example of such behavior. States where tax rates are considerably below those of their neighbors have significantly higher per capita sales, which in part are attributable to the purchases made by the inhabitants of nearby States.

Besides shifting the location of purchases, tax differences may also change personal consumption levels—discouraging individuals from buying highly taxed items and encouraging expenditures for products and services not taxed or favorably treated. Thus the size of existing tax bases may be influenced by how tax rates and their impact on relative prices affect the location and amounts of purchases.

Residential location patterns are also thought to be influenced by comparative tax rates. Certain suburbs have become popular residential locations for high income workers seeking escape from city taxes. Similarly, growth in fringe communities along State borders has been attributed to attempts of workers to avoid one State's higher sales and income taxes.

Finally, tax rate differentials may influence property prices and hence alter the true relative value of property between jurisdictions. Property values may be deflated where tax rates are high since purchasers are

reluctant to assume this added burden, other factors being equal. Where taxes are low, property values may be higher than normal resulting in an inflated base for capacity measurement.

To the extent that these types of behavior are significant, the relative sizes of existing tax bases in each jurisdiction are different from those that would exist if State and local taxes were levied at a uniform rate in all jurisdictions. If uniform tax rates were applied and time allowed for tax bases to "adjust," the capacity of States with present tax rates which exceed those of the representative system would likely increase over the index values reported here. Those States with currently lower taxes would show a decline in capacity.

4. *Not a measure of* maximum *potential tax capacity.*

The representative tax system employs the principle that only tax sources that are both legal and capable of being practically applied by the jurisdiction for which the fiscal capacity index is being developed should be included in such a measure. This principle has been adopted because certain tax sources either for reasons of legality or tradition may not apply or may be intentionally limited in some jurisdictions. Rather than attempt to estimate a theoretical maximum potential base in such cases, only that immediate tax base currently employed by the jurisdiction is recognized.

There are many examples of deliberate government actions that in effect may reduce the size of a community's tax base. At the local level, zoning and building regulations may restrict the size of the property tax base by excluding industrial buildings or certain types of residential and commercial establishments. Excluding or limiting certain types of businesses such as liquor stores or gas stations can reduce the potential sales and excise tax base of a locality. At the State level, the willingness of citizens to permit horse racing establishes a base for parimutuel taxes. Similarly, legalized gambling in Nevada accounts for that States tremendous amusement tax base which on a per capita basis was 10 times as great as the national average in 1975. Delaware has a large base for corporation taxes because of liberal incorporation laws of the State.

Every State clearly has the option of adopting statutes which encourage expansion of selected tax bases. However, to estimate the degree to which this augmentation might take place if a common legal framework were imposed on each State is an impossibly difficult task. One can only guess the resulting effects on business locations, sales, and resident populations. No one can predict, for example, the tax wealth that might accrue to each State if gambling were made legal on a national basis. Nevada certainly might lose its edge, if residents decided to gamble at home.

Even if a maximum potential tax capacity could be estimated, it would be unrealistic because jurisdictions generally make conscious decisions not to maximize the size of their tax bases. A common example is the continued support of restrictive zoning by communities that believe the tax revenues foregone by not allowing freer growth are simply not worth the social and environmental consequences.

For these reasons the tax bases reported in this study measure existing sources commonly taxed by current practices rather than estimates of a theoretical maximum potential.

Appendix C

PERSONAL INCOME AS A GAUGE OF FISCAL CAPACITY[1]

In the long run, taxes, certainly most of them, are paid out of personal income. Thus it would appear natural and convenient to use estimates of personal income by State as a measure of tax capacity. Personal income is widely used by State governments as a yardstick in appraising tax effort and the potential for additional taxation. Important use of personal income is also made by some Federal grants-in-aid programs which use income as an element in determining the allocation of funds.

Limitations of Personal Income as a Measure of Tax Capacity

State personal income data are useful as regional indicators of fiscal strength, but only in a limited sense. It does provide a rough measure of the ability of *people* residing in a State to pay taxes from their immediate earnings. It is less than accurate even in this limited use, however, because of differences among States in the distribution of income among families and individuals which affects capacity to pay taxes.

There are a number of reasons why personal income is not an accurate gauge of the relative fiscal capacity of State and local *governments.* For the country as a whole total net income received by individuals equals the total value of currently produced goods and services, and hence bears a direct relationship to tax potential. This relationship is less close for the individual States. Income is taxed where it is *received* in the form of wages and salaries and interest and dividends. However, States derive a relatively small proportion of their tax revenues from these direct levies on personal income. A substantial part of their tax revenue is raised by tapping the income stream at other

[1] The text in this appendix is largely an adaptation and summary of relevant portions of Advisory Commission on Intergovernmental Relations' (Selma J. Mushkin and Alice M. Rivlin), *Measures of State And Local Fiscal Capacity and Tax Effort of State and Local Areas,* U.S. Government Printing Office, Washington, D.C., 1962.

spots in its flow from production to profit taking. These locations are frequently removed from the point where personal income is reported. Thus the income stream is taxed where it is *produced* in the form of taxes on the extraction of natural resources and on corporate earnings.

Income is also taxed where it is *used* for consumption via general sales and excise taxes. This use may occur in States other than the buyer's residence such as occurs in areas attractive to tourists.

These conditions suggest that although taxes are generally paid out of the income stream at some point, the ultimate point or receipt of personal income does not accurately reflect these various locations and hence does not provide an accurate comparative measure of fiscal capacity on a State-by-State basis.

Also, individual income is by no means the only or even the principal basis on which State and local taxes are assessed. Indeed, the tax which yields the greatest amount of revenue to State and local governments in the aggregate is the property tax—a tax based not on income flow, but on possession of certain physical forms of wealth.

From the above it is clear that the representative tax system is superior to personal income as a method of measuring the ability of State and local *governments* to raise revenue under *prevailing tax structures.* Property and consumer taxation have been traditionally relied upon at State and local levels and will probably continue to be principal tax sources. The representative system reflects this reliance, whereas personal income—albeit of growing importance in the State and local revenue picture—is primarily subject to income taxes levied by the Federal government.

The case for personal income as a measure of an area's fiscal capacity rests with its timely availability, ready interpretation, and historical use. Personal income measures *what individuals can pay out of their immediate earnings.* Its close association with the individual income tax gives it the appearance of measuring ability to pay. But, personal income measures only the tax capacity of *residents,* whereas the representative system accounts for the tendency of States and localities to try to export their taxes so that they fall on nonresidents as much as possible. Where these factors are unimportant, personal income may be the more suitable base upon which to distribute Federal grants-in-aid in the support and furtherance of State and local programs.

Comparison of Personal Income and Capacity of the Representative Tax System

For many States there are large-scale differences in personal income and the yield or capacity of the representative tax system. In table C-1 the first column for each year shows the estimated per capita yield of the representative tax system for each State as a percent of the national average. The second column shows personal income per capita in each State, also expressed as a percent of the national average. The percentage difference by which personal income exceeds or is less than tax capacity for the six measured years and a 1977 projection is shown in table C-2. For the 1977 projection, per capita personal income over- or under-indicates relative tax capacity by at least 10 percent in 10 States—Alaska, Louisiana, Maine, Nevada, New Mexico, Oklahoma, Rhode Island, Texas, West Virginia, and Wyoming. In another 8 States the two measures differ by 6 to 9 percent.

The 18-State list shows a marked geographical pattern. For most of the country, and particularly in the West where more States have substantial differences between per capita personal income and tax capacity, personal income is *lower*. In contrast, per capita personal income is significantly higher than the per capita yield of the representative tax system in six of the Eastern Atlantic States—Rhode Island, D.C., Maryland, Massachusetts, New York, and Pennsylvania.

A number of factors contribute to these differences and the noted regional patterns. Very briefly, a number of the Plains and Western States have higher than average ratios of taxable property (farm real estate in particular) to personal income. Also, mining and petroleum extraction are important tax producers in many Rocky Mountain and Southwestern States which results in more tax-raising capability than resident income data suggests. For example, Texas' share of the nationwide base for severance taxation is five times its residents' proportion of all personal income in the Nation. For New Mexico, this ratio is about 8-to-1, for Louisiana nearly 10-to-1, and Wyoming 14-to-1. The opposite is true of the urban Eastern coastal States which have less tax capacity than might be inferred from income statistics due to the absence of farm and mining activity.

The 1972 ACIR study (page 12) suggested that some Eastern States had a greater-than-average proportion of relatively old residential property and of multifamily housing that tend to minimize the per-family value of residential property in relation to money income. This is still probably true to some extent in Pennsylvania, Rhode Island, Maine, Vermont, and New Hampshire, but in other other Eastern States residential property values per capita substantially exceed national averages.

Geographical differences can also be explained in terms of the ratios of taxable sales to personal income. The Western States generally have higher than average ratios, the Eastern coastal States lower ratios. Since low-income families spend a higher proportion of their income on consumer goods than high-income families, it follows that the Western States with lower average incomes tend to have higher ratios of retail sales to personal income than the Eastern States with higher average income. Hence, the sales tax yield of the representative tax system is higher relative to income in the Western States than in the Eastern States.

Using Personal Income to Estimate Tax Capacity

For half the States, personal income and tax capacity of the representative tax system are practically the same—within three percent of each other for the 1977 projection (table C-2). In other States, larger differences are either stable or part of a trend, although in nine instances (projections with asterisks) the relationship is inconsistent and less predictable. Comparison of the 90th and 10th percentile positions in table C-2 shows remarkable uniformity averaging +9.4 percent and −14.7 percent for the 5 measured years 1962, 67, 69, 72, and 75. Although this variance was greater in 1960, there appears to be only a slight tendency since 1962 toward a narrowing of differences between personal income and tax capacity.

The possibility of predictable relationships and the timeliness of quarterly income data are strong

Text continued on page 198

Table C-1—Trends in personal income and tax capacity of the representative tax system, by State, 1960-1975

(Indexes per Capita as a Percent of the National Average)

	1960		1962		1967		1969		1972		1975	
	Tax capacity	Personal income	Tax capacity	Personal income	Tax capacity	Personal income	Tax capacity	Personal income	Tax capacity	Personal income	Tax capacity	Personal income
United States	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**
Alabama	66	68	68	68	70	71	70	73	76	77	78	79
Alaska	69	126	88	113	99	115	104	114	131	115	143	162
Arizona	99	91	101	90	95	86	99	90	107	95	93	90
Arkansas	69	63	76	65	77	70	77	70	81	74	78	78
California	126	122	128	120	124	115	122	114	112	111	110	112
Colorado	114	101	104	100	104	94	103	95	106	102	104	102
Connecticut	112	128	111	129	117	127	117	126	112	119	113	118
Delaware	112	125	128	123	123	117	120	117	122	115	122	114
Dist. of Columbia	126	134	138	132	121	128	120	125	126	131	120	131
Florida	101	88	105	85	104	88	109	92	112	99	98	96
Georgia	69	74	75	75	80	82	81	84	93	87	88	86
Hawaii	76	107	90	108	99	108	99	111	116	113	109	113
Idaho	108	83	93	85	91	82	88	82	88	83	87	88
Illinois	116	119	116	119	114	117	112	115	110	113	114	115
Indiana	101	98	95	99	99	99	97	99	97	96	98	96
Iowa	114	89	96	92	104	95	100	94	99	95	103	103
Kansas	113	97	103	97	105	97	105	96	101	100	105	102
Kentucky	74	71	76	74	80	77	81	78	84	79	90	83
Louisiana	88	75	84	75	94	80	94	78	93	79	103	83
Maine	78	84	79	81	81	81	82	82	84	81	74	81
Maryland	93	105	98	108	101	105	103	107	101	110	102	109
Massachusetts	96	111	98	111	98	108	99	109	98	107	94	103
Michigan	99	106	101	105	104	108	105	110	100	109	101	105
Minnesota	103	93	95	93	95	95	95	96	97	95	98	99
Mississippi	57	55	61	56	64	63	65	64	71	70	70	69

(Indexes per Capita as a Percent of the National Average)

	1960		1962		1967		1969		1972		1975	
	Tax capacity	Personal income	Tax capacity	Personal income	Tax capacity	Personal income	Tax capacity	Personal income	Tax capacity	Personal income	Tax capacity	Personal income
Missouri	99	95	96	96	97	97	97	95	96	94	94	93
Montana	129	92	107	95	105	86	101	85	106	90	98	92
Nebraska	119	95	109	94	110	95	108	96	106	98	103	103
Nevada	146	126	155	131	171	110	173	114	156	113	151	113
New Hampshire	98	96	99	96	110	95	109	94	115	93	97	91
New Jersey	105	123	111	123	107	119	106	118	112	117	111	114
New Mexico	102	83	98	83	94	77	92	76	92	78	93	81
New York	105	123	119	123	108	120	108	120	106	116	102	111
North Carolina	72	72	74	74	78	79	80	81	87	85	84	83
North Dakota	108	77	88	92	92	80	91	80	86	88	99	98
Ohio	103	106	101	103	100	102	100	103	96	101	102	99
Oklahoma	84	84	98	82	102	85	102	84	98	85	102	89
Oregon	103	100	105	99	106	96	104	95	106	95	98	97
Pennsylvania	91	102	91	101	91	101	91	100	95	100	94	101
Rhode Island	87	100	90	102	91	103	92	100	88	99	86	100
South Carolina	60	63	64	66	64	72	66	74	74	77	77	78
South Dakota	107	80	90	82	91	80	90	79	89	84	91	83
Tennessee	71	71	73	73	78	77	78	78	84	82	82	83
Texas	120	87	94	86	98	89	101	89	99	90	113	95
Utah	101	89	95	91	87	82	84	80	83	82	86	84
Vermont	85	83	81	83	88	87	88	87	102	86	84	84
Virginia	81	84	86	86	86	90	87	92	92	97	93	98
Washington	102	106	106	109	112	109	110	107	101	100	100	106
West Virginia	74	73	78	73	75	76	74	74	81	79	90	84
Wisconsin	97	98	91	98	94	97	93	95	95	95	93	96
Wyoming	161	101	137	100	141	92	137	92	125	94	147	103

Sources: Tax capacity—table 7.
Personal income—Bureau of Economic Analysis.

Table C-2.—Percentage difference between personal income and tax capacity, 1960-1977, and estimate of 1977 tax capacity, by State

	Percentage Difference by which Personal Income Exceeds or is Less than Tax Capacity of the Representative Tax System							Adjustment factor[1]	Personal income per capita index[2] 1977 1st qtr.	Tax Capacity Index[2] 1977 est.	
	1960 (1)	1962 (2)	1967 (3)	1969 (4)	1972 (5)	1975 (6)	1977 projected (7)	(8)	(9)	Based on adjusted personal income (8) x (9) (10)	Based on projected trend in capacity[3] (11)
United States	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0**	**1.00**	**100**	**100**	**100**
Alabama	3.0	0.0	1.4	4.3	1.3	1.2	1	.99	80	79	79
Alaska	82.6	28.4	16.2	9.2	−12.2	13.3	10*	.91	153	139*	148
Arizona	−8.1	−10.9	−9.5	−9.1	−11.2	−3.2	−2	1.02	91	93	95*
Arkansas	−8.7	−14.5	−9.1	−9.1	−8.6	0.0	2	.98	79	77	80
California	−3.2	−6.3	−7.3	−6.6	−0.9	1.8	4	.96	112	108	108
Colorado	−11.4	−3.9	−9.6	−7.8	−3.8	−1.9	0	1.00	101	101	105
Connecticut	14.3	16.2	8.6	7.7	6.3	4.4	4	.96	114	110	112
Delaware	11.6	−3.9	−4.9	−2.5	−5.7	−6.6	−8	1.09	109	118	122
Dist. of Columbia	6.4	−4.4	5.8	4.2	4.0	9.2	9	.92	132	121	122*
Florida	−12.9	−19.1	−15.4	−15.6	−11.6	−2.0	2	.98	95	93	99*
Georgia	7.3	0.0	2.5	3.7	−6.5	−2.3	−1*	1.01	87	88*	91*
Hawaii	40.8	20.0	9.1	12.1	−2.6	3.7	5*	.95	108	103*	112*
Idaho	−23.2	−8.6	−9.9	−6.8	−5.7	1.1	4	.96	87	84	87
Illinois	2.6	2.6	2.6	2.7	2.7	.9	1	.99	115	114	112
Indiana	−3.0	4.2	0.0	2.1	−1.0	−2.0	−3	1.03	97	100	99
Iowa	−21.9	−4.2	−8.7	−6.0	−4.0	0.0	2	.98	100	98	104
Kansas	−14.2	−5.8	−7.6	−8.6	−1.0	−2.9	−1*	1.01	101	102*	104
Kentucky	−4.1	−2.6	−3.8	−3.7	−6.0	−7.8	−9	1.10	85	93	94
Louisiana	−14.8	−10.7	−14.9	−17.0	−15.1	−19.4	−19	1.23	84	104	104*
Maine	7.7	2.5	0.0	0.0	−3.6	9.5	−14	1.16	84	98	76
Maryland	12.9	10.2	4.0	3.9	8.9	6.9	9	.92	108	99	102
Massachusetts	15.6	13.3	10.2	10.1	9.2	9.6	9	.92	102	94	91
Michigan	7.1	4.0	3.9	4.8	9.0	4.0	2*	.98	110	108*	100
Minnesota	−9.7	−2.1	0.0	1.1	−2.1	1.0	2	.98	96	94	99
Mississippi	−3.5	−8.2	−1.6	−1.5	−1.4	−1.4	−1	1.01	72	73	71

[1] Adjustment factor equals 1/(1+%) where % is column (7) percentage expressed as a decimal.
[2] Indexes are expressed as a percentage of the national average.
[3] Hand drawn projection of 1967-75 trend in tax capacity of the representative tax system.

	Percentage Difference by which Personal Income Exceeds or is Less Tax Capacity of the Representative Tax System								Personal income per capita index[2] 1977 1st qtr.	Tax Capacity Index[2] 1977 est.	
	1960 (1)	1962 (2)	1967 (3)	1969 (4)	1972 (5)	1975 (6)	1977 projected (7)	Adjustment factor[1] (8)	(9)	Based on adjusted personal income (8) × (9) (10)	Based on projected trend in capacity[3] (11)
Missouri	−4.0	0.0	0.0	−2.1	−2.1	−1.1	−1	1.01	93	94	93
Montana	−28.7	−11.2	−18.1	−15.8	−15.1	−6.1	−4	1.04	88	92	99*
Nebraska	−20.2	−13.8	−13.6	−11.1	−7.6	0.0	4	.96	96	92	103
Nevada	−13.7	−15.5	−35.7	−34.1	−27.6	−25.2	−21	1.27	117	148	150
New Hampshire	−2.0	−3.0	−13.6	−13.8	−19.1	−6.2	−5*	1.05	94	99*	100*
New Jersey	17.1	10.8	11.2	11.3	4.5	2.7	−1	1.01	112	113	112
New Mexico	−18.6	−15.3	−18.1	−17.4	−15.2	−12.9	−11	1.12	81	91	94
New York	17.1	3.4	11.1	11.1	9.4	8.8	7	.93	109	102	99
North Carolina	0.0	0.0	1.3	1.3	−2.3	−1.2	−3	1.03	85	88	86
North Dakota	−28.7	4.6	−13.0	−12.1	2.3	−1.0	3*	.97	82	80*	98*
Ohio	2.9	2.0	2.0	3.0	5.2	−2.9	−4*	1.04	100	104*	101
Oklahoma	0.0	−16.3	−16.7	−17.7	−13.3	−12.7	−10	1.11	88	98	102
Oregon	−2.9	−5.7	−9.4	−8.7	−10.4	−1.0	0	1.00	100	100	99
Pennsylvania	12.1	11.0	11.0	9.9	5.3	7.4	6	.94	99	93	96
Rhode Island	14.9	13.3	13.2	8.7	12.5	16.3	20	.83	101	84	85
South Carolina	5.0	3.1	12.5	12.1	4.1	1.3	−2	1.02	80	82	80
South Dakota	−25.2	−8.9	−12.1	−12.2	−5.6	−8.8	−4	1.04	75	78	95*
Tennessee	0.0	0.0	−1.3	0.0	−2.4	1.2	2	.98	85	83	83
Texas	−27.5	−8.5	−9.2	−11.9	−9.1	−15.9	−15	1.18	97	114	110*
Utah	−11.9	−4.2	−5.8	−4.8	−1.2	−2.3	0	1.00	86	86	86
Vermont	−2.4	2.5	−1.1	−1.1	−15.7	0.0	0*	1.00	85	85*	95*
Virginia	3.7	0.0	4.7	5.8	5.4	5.4	5	.95	97	92	94
Washington	3.9	2.8	−2.7	−2.7	−1.0	6.0	8	.93	106	98	99
West Virginia	−1.4	−6.4	1.3	0.0	−2.5	−6.7	−10	1.11	83	92	94
Wisconsin	1.0	7.7	3.2	2.2	0.0	3.1	3	.97	98	95	94
Wyoming	−37.3	−27.0	−34.8	−32.9	−24.8	−29.9	−25	1.33	106	141	144

*Based on irregular plot without consistent trend for accurate projection.

Sources: Tax capacity—table 7.
Personal income—Bureau of Economic Analysis.

Text continued from page 193

inducement to use personal income to estimate current State tax capacities of the representative tax system. Estimating 1977 tax capacity in this manner is illustrated in columns 7-10 of table C-2. Column 7 is the 1977 projected percentage by which personal income is likely to differ from tax capacity for each State. Column 8 converts this percentage to an adjustment factor 1/(1 + %). This factor multiplied by first quarter 1977 per capita personal income as a percent of the national average (column 9) equals an advance estimate for 1977 of the per capita yield of the representative tax system, also expressed as a percent of the national average (column 10).

Limited confidence should be placed in these estimates. The validity of the 1977 percentage projections (column 7) is reduced overall by inconsistencies in tax capacity computation for the various years involved, and specifically for certain States because of the apparent volatile and unpredictable relationship existing between personal income and tax capacity. Probably as accurate an advance estimate of tax capacity can be obtained by simply projecting the basic measurement itself according to recognized trends. Such an estimate for 1977 based on hand drawn projection of the 1967-75 trend in tax capacity for each State is presented in column 11, table C-2. For 12 States, identified by asterisks, the plots of 1967-77 tax capacity values are irregular without consistent trends for accurate projection. In these instances, adjustment of personal income may be more accurate, although for five States—Georgia, Hawaii, New Hampshire, North Dakota, and Vermont—the variability present suggests little confidence can be placed in either method of estimating current tax capacity. These techniques, however, may become satisfactory in the future as more uniformly computed tax capacity data becomes available. At this present stage, prediction difficulties and the need to establish a uniform data base suggests a continuing need for bi-annual or tri-annual compilation of tax capacity.

Appendix D

TABLES OF CAPACITY AND EFFORT MEASURES BY TYPE OF TAX

TAXONOMY OF TAXES AND TABLE LISTING

ALL TAXES D-1

A. SALES AND GROSS RECEIPTS TAXES D-2
1. General Sales or Gross Receipts Taxes D-3
2. Selective Sales and Gross Receipts Taxes D-4
a. Motor Fuels D-5
b. Alcoholic Beverages D-6
c. Tobacco Products D-7
d. Insurance D-8
e. Public Utilities D-9
f. Parimutuels D-10
g. Amusements D-11

B. LICENSES D-12
1. Motor Vehicles D-13
2. Motor Vehicle Operators D-14
3. Corporations in General D-15
4. Alcoholic Beverages D-16
5. Hunting and Fishing Licenses D-17

C. INDIVIDUAL INCOME TAXES D-18

D. CORPORATION NET INCOME TAXES D-19

E. PROPERTY TAXES D-20
1. Residential Property (Nonfarm) D-21
2. Commercial and Industrial D-22
3. Farm Real Estate D-23
4. Public Utilities D-24

F. DEATH AND GIFT TAXES D-25

G. SEVERANCE TAXES D-26

TABLE D-1.—Capacity and effort measures for ALL TAXES of State and local governments, by State, 1975

State	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$500.95	78	$ 1,810,952	$ 1,425,466	79	$ −385,486
Alaska	917.01	143	334,710	280,664	84	−54,046
Arizona	597.99	93	1,322,756	1,443,212	109	120,456
Arkansas	503.55	78	1,062,484	841,360	79	−221,124
California	709.36	110	15,037,101	17,970,758	120	2,933,657
Colorado	671.32	104	1,705,821	1,564,065	92	−141,756
Connecticut	727.19	113	2,254,305	2,134,842	95	−119,463
Delaware	782.73	122	453,201	389,532	86	−63,669
D.C.	772.71	120	551,637	496,991	90	−54,646
Florida	628.25	98	5,200,037	4,107,125	79	−1,092,912
Georgia	567.15	88	2,796,601	2,441,749	87	−354,852
Hawaii	699.09	109	606,807	726,500	120	119,693
Idaho	556.77	87	452,651	421,477	93	−31,174
Illinois	734.84	114	8,228,027	7,999,697	97	−228,330
Indiana	628.56	98	3,339,527	3,064,328	92	−275,199
Iowa	664.84	103	1,902,097	1,811,807	95	−90,290
Kansas	676.48	105	1,542,375	1,335,591	87	−206,784
Kentucky	575.30	90	1,948,535	1,581,159	81	−367,376
Louisiana	664.99	103	2,530,962	2,085,636	82	−445,326
Maine	476.48	74	504,112	596,499	118	92,387
Maryland	654.28	102	2,696,961	2,808,549	104	111,588
Massachusetts	604.91	94	3,516,967	4,616,687	131	1,099,720
Michigan	648.84	101	5,911,606	6,187,684	105	276,078
Minnesota	632.27	98	2,479,138	2,848,204	115	369,066
Mississippi	448.08	70	1,048,969	1,022,431	97	−26,538

NOTE: Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	603.19	94	2,875,387	2,440,224	85	–435,163
Montana	629.95	98	469,946	449,477	96	–20,469
Nebraska	660.10	103	1,019,203	876,035	86	–143,168
Nevada	969.88	151	572,229	398,989	70	–173,240
New Hampshire	626.67	97	508,859	406,173	80	–102,686
New Jersey	715.51	111	5,246,808	5,206,910	99	–39,898
New Mexico	600.16	93	686,581	607,390	88	–79,191
New York	653.99	102	11,821,544	17,913,237	152	6,091,693
North Carolina	538.05	84	2,927,552	2,578,457	88	–349,095
North Dakota	634.77	99	404,351	379,678	94	–24,673
Ohio	656.64	102	7,049,090	5,648,479	80	–1,400,611
Oklahoma	657.53	102	1,785,200	1,261,183	71	–524,017
Oregon	629.73	98	1,438,299	1,419,040	99	–19,259
Pennsylvania	606.34	94	7,191,145	6,918,119	96	–273,026
Rhode Island	552.50	86	514,374	593,201	115	78,827
South Carolina	494.23	77	1,391,745	1,211,446	87	–180,299
South Dakota	582.04	91	396,372	356,999	90	–39,373
Tennessee	530.25	82	2,212,717	1,785,640	81	–427,077
Texas	724.52	113	8,866,741	6,026,158	68	–2,840,583
Utah	549.60	86	661,171	602,666	91	–58,505
Vermont	542.44	84	256,034	310,179	121	54,145
Virginia	598.81	93	2,982,699	2,617,147	88	–365,552
Washington	640.16	100	2,278,325	2,298,072	101	19,747
West Virginia	576.56	90	1,037,228	883,747	85	–153,481
Wisconsin	597.97	93	2,744,075	3,281,113	120	537,038
Wyoming	941.92	147	354,161	258,467	73	–95,694
US Total	**$642.76**	**100**	**$136,930,239**	**$136,930,239**	**100**	**$ 0**

TABLE D-2.—Capacity and effort measures for all SALES AND GROSS RECEIPTS TAXES, by State, 1975

State	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$198.72	87	$ 718,363	$ 872,897	122	$ 154,534
Alaska	256.61	113	93,664	55,852	60	−37,812
Arizona	239.74	105	530,307	666,924	126	136,617
Arkansas	207.98	91	438,828	413,620	94	−25,208
California	244.15	107	5,175,490	5,723,768	111	548,278
Colorado	249.03	109	632,791	608,349	96	−24,442
Connecticut	212.19	93	657,774	785,516	119	127,742
Delaware	272.51	120	157,781	70,924	45	−86,857
D.C.	284.06	125	202,791	171,569	85	−31,222
Florida	253.57	111	2,098,773	2,261,795	108	163,022
Georgia	222.58	98	1,097,528	1,087,804	99	−9,724
Hawaii	247.14	109	214,518	378,860	177	164,342
Idaho	209.25	92	170,121	138,913	82	−31,208
Illinois	243.37	107	2,724,993	2,944,962	108	219,969
Indiana	234.59	103	1,246,400	1,201,920	96	−44,480
Iowa	255.10	112	729,852	485,078	66	−244,774
Kansas	250.77	110	571,762	439,290	77	−132,472
Kentucky	209.91	92	710,957	636,025	89	−74,932
Louisiana	207.75	91	790,705	936,607	118	145,902
Maine	207.22	91	219,235	251,784	115	32,549
Maryland	234.79	103	967,815	764,967	79	−202,848
Massachusetts	215.80	95	1,254,649	726,260	58	−528,389
Michigan	223.01	98	2,031,850	1,902,610	94	−129,240
Minnesota	223.53	98	876,460	757,926	86	−118,534
Mississippi	184.94	81	432,934	588,866	136	155,932

NOTE: Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	237.19	104	1,130,696	971,772	86	–158,924
Montana	216.96	95	161,850	66,686	41	–95,164
Nebraska	268.21	118	414,123	293,067	71	–121,056
Nevada	490.90	216	289,634	230,565	80	–59,069
New Hampshire	291.73	128	236,882	85,504	36	–151,378
New Jersey	224.51	99	1,646,358	1,602,153	97	–44,205
New Mexico	228.13	100	260,980	313,658	120	52,678
New York	211.77	93	3,828,023	5,269,670	138	1,441,647
North Carolina	211.21	93	1,149,208	1,066,867	93	–82,341
North Dakota	258.28	114	164,524	141,642	86	–22,882
Ohio	226.02	99	2,426,356	1,868,298	77	–558,058
Oklahoma	219.24	96	595,239	482,702	81	–112,537
Oregon	250.26	110	571,605	157,037	27	–414,568
Pennsylvania	207.39	91	2,459,612	2,410,676	98	–48,936
Rhode Island	211.77	93	197,159	200,569	102	3,410
South Carolina	196.63	86	553,722	594,203	107	40,481
South Dakota	259.15	114	176,481	145,861	83	–30,620
Tennessee	208.39	92	869,604	989,930	114	120,326
Texas	237.73	105	2,909,377	2,515,831	86	–393,546
Utah	202.60	89	243,722	267,133	110	23,411
Vermont	248.90	109	117,481	82,691	70	–34,790
Virginia	209.48	92	1,043,418	1,022,329	98	–21,089
Washington	218.69	96	778,316	1,339,702	172	561,386
West Virginia	201.07	88	361,719	513,945	142	152,226
Wisconsin	224.92	99	1,032,175	851,019	82	181,156
Wyoming	262.30	115	98,624	106,647	108	8,023
US Total	**$227.49**	**100**	**$48,463,243**	**$48,463,243**	**100**	**$ 0**

TABLE D-3.—Capacity and effort measures for GENERAL SALES TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 8,859,000	$113.77	83	$ 411,279	$ 464,151	113	$ 52,872
Alaska	1,339,000	170.31	125	62,163	22,100	36	−40,063
Arizona	6,978,000	146.45	107	323,953	474,474	146	150,521
Arkansas	5,366,000	118.06	86	249,116	211,774	85	−37,342
California	68,633,000	150.31	110	3,186,283	4,117,552	129	931,269
Colorado	8,456,000	154.49	113	392,569	429,971	110	37,402
Connecticut	8,635,000	129.32	95	400,879	425,882	106	25,003
Delaware	1,937,000	155.31	114	89,925	0	0	−89,925
D.C.	2,597,000	168.88	124	120,566	113,500	94	−7,066
Florida	27,146,000	152.26	111	1,260,251	1,200,061	95	−60,190
Georgia	13,669,000	128.69	94	634,583	614,860	97	−19,723
Hawaii	3,340,000	178.64	131	155,059	287,219	185	132,160
Idaho	2,106,000	120.26	88	97,771	79,110	81	−18,661
Illinois	35,701,000	148.02	108	1,657,416	1,816,526	110	159,110
Indiana	16,538,000	144.51	106	767,776	849,144	111	81,368
Iowa	10,260,000	166.49	122	476,320	283,758	60	−192,562
Kansas	7,951,000	161.90	119	369,125	267,632	73	−101,493
Kentucky	8,141,000	111.59	82	377,945	371,819	98	−6,126
Louisiana	9,764,000	119.10	87	453,293	613,972	135	160,679
Maine	2,761,000	121.15	89	128,179	137,369	107	9,190
Maryland	12,396,000	139.61	102	575,484	396,006	69	−179,478
Massachusetts	16,075,000	128.36	94	746,281	252,946	34	493,335
Michigan	25,343,000	129.13	95	1,176,547	1,177,360	100	813
Minnesota	11,625,000	137.64	101	539,690	386,691	72	−152,999
Mississippi	5,329,000	105.68	77	247,399	387,445	157	140,046

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	15,013,000	146.21	107	696,978	575,207	83	−121,771
Montana	1,999,000	124.40	91	92,803	0	0	−92,803
Nebraska	5,918,000	177.94	130	274,743	160,321	58	−114,422
Nevada	4,339,000	341.42	250	201,438	103,232	51	−98,206
New Hampshire	2,659,000	152.02	111	123,444	0	0	−123,444
New Jersey	20,680,000	130.92	96	960,068	770,381	80	−189,687
New Mexico	3,233,000	131.20	96	150,092	219,291	146	69,199
New York	49,380,000	126.82	93	2,292,463	3,474,454	152	1,181,991
North Carolina	13,593,000	115.98	85	631,054	540,218	86	−90,836
North Dakota	2,358,000	171.85	126	109,470	94,458	86	−15,012
Ohio	31,974,000	138.28	101	1,484,391	989,425	67	−494,966
Oklahoma	7,305,000	124.91	91	339,134	249,655	74	−89,479
Oregon	7,502,000	152.49	112	348,280	0	0	−348,280
Pennsylvania	32,163,000	125.90	92	1,493,165	1,271,015	65	−222,150
Rhode Island	2,375,000	118.43	87	110,259	103,431	94	−6,828
South Carolina	6,498,000	107.13	78	301,669	337,711	112	36,042
South Dakota	2,495,000	170.09	125	115,830	93,263	81	−22,567
Tennessee	11,548,000	128.47	94	536,115	641,912	120	105,797
Texas	37,324,000	141.59	104	1,732.764	1,500,618	87	−232,146
Utah	3,275,000	126.39	93	152,042	194,801	128	42,759
Vermont	1,468,000	144.39	106	68,152	26,523	39	−41,629
Virginia	12,968,000	120.87	88	602,039	484,925	81	−117,114
Washington	10,647,000	138.88	102	494,286	940,318	190	446,032
West Virginia	4,272,000	110.24	81	198,327	360,761	182	162,434
Wisconsin	13,740,000	139.00	102	637,879	510,379	80	−127,500
Wyoming	1,159,000	143.10	105	53,807	76,935	143	23,128
US Total	**$626,830,000**	**$136.60**	**100**	**$29,100,556**	**$29,100,556**	**100**	**$ 0**

TABLE D-4.—Capacity and effort measures for all SELECTIVE SALES AND GROSS RECEIPTS TAXES, by State, 1975

State	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 84.95	93	$ 307,084	$ 408,746	133	$ 101,662
Alaska	86.30	95	31,501	33,752	107	2,251
Arizona	93.29	103	206,354	192,450	93	−13,904
Arkansas	89.91	99	189,712	201,846	106	12,134
California	93.84	103	1,989,207	1,606,216	81	−382,991
Colorado	94.54	104	240,222	178,278	74	−61,844
Connecticut	82.87	91	256,895	359,634	140	102,739
Delaware	117.20	129	67,856	70,924	105	3,068
D.C.	115.18	127	82,225	58,069	71	−24,156
Florida	101.31	111	838,522	1,061,734	127	223,212
Georgia	93.88	103	462,945	472,944	102	9,999
Hawaii	68.50	75	59,459	91,641	154	32,182
Idaho	88.99	98	72,350	59,803	83	−12,547
Illinois	95.34	105	1,067,577	1,128,436	106	60,859
Indiana	90.09	99	478,624	352,776	74	−125,848
Iowa	88.62	97	253,532	201,320	79	−52,212
Kansas	88.88	98	202,635	171,658	85	−30,979
Kentucky	98.32	108	333,012	264,206	79	−68,806
Louisiana	88.65	98	337,412	322,635	96	−14,777
Maine	86.06	95	91,056	114,415	126	23,359
Maryland	95.18	105	392,331	368,961	94	−23,370
Massachusetts	87.44	96	508,368	473,314	93	−35,054
Michigan	93.88	103	855,303	725,250	85	−130,053
Minnesota	85.89	94	336,770	371,235	110	34,465
Mississippi	79.25	87	185,535	201,421	109	15,886

NOTE: Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	90.98	100	433,718	396,565	91	–37,153
Montana	92.56	102	69,047	66,686	97	–2,361
Nebraska	90.27	99	139,380	132,746	95	–6,634
Nevada	149.48	164	88,196	127,333	144	39,137
New Hampshire	139.70	154	113,438	85,504	75	–27,934
New Jersey	93.59	103	686,290	831,772	121	145,482
New Mexico	96.93	107	110,888	94,367	85	–16,521
New York	84.95	93	1,535,560	1,795,216	117	259,656
North Carolina	95.23	105	518,154	526,649	102	8,495
North Dakota	86.43	95	55,054	47,184	86	–7,870
Ohio	87.75	97	941,965	878,873	93	–63,092
Oklahoma	94.33	104	256,105	233,047	91	–23,058
Oregon	97.78	108	223,325	157,037	70	–66,288
Pennsylvania	81.49	90	966,447	1,139,661	118	173,214
Rhode Island	93.34	103	86,900	97,138	112	10,238
South Carolina	89.51	98	252,053	256,492	102	4,439
South Dakota	89.06	98	60,651	52,598	87	–8,053
Tennessee	79.92	88	333,489	348,018	104	14,529
Texas	96.14	106	1,176,613	1,015,213	86	–161,400
Utah	76.21	84	91,680	72,332	79	–19,348
Vermont	104.51	115	49,329	56,168	114	6,839
Virginia	88.61	97	441,379	537,404	122	96,025
Washington	79.81	88	284,030	399,384	141	115,354
West Virginia	90.82	100	163,392	153,184	94	–10,208
Wisconsin	85.92	95	394,296	340,640	86	–53,656
Wyoming	119.19	131	44,817	29,712	66	–15,105
US Total	**$ 90.89**	**100**	**$19,362,687**	**$19,362,687**	**100**	**$ 0**

TABLE D-5.—Capacity and effort measures for MOTOR FUEL SALES TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 2,024,229	$43.52	111	$ 157,326	$ 168,309	107	$ 10,983
Alaska	173,926	37.04	95	13,518	18,015	133	4,497
Arizona	1,257,163	44.17	113	97,709	101,624	104	3,915
Arkansas	1,273,186	46.90	120	98,954	108,581	110	9,627
California	10,587,856	38.82	99	822,904	743,732	90	−79,172
Colorado	1,366,509	41.80	107	106,207	91,303	86	−14,904
Connecticut	1,371,700	34.39	88	106,611	138,471	130	31,860
Delaware	307,268	41.25	106	23,881	29,707	124	5,826
D.C.	246,772	26.87	69	19,179	19,099	100	−80
Florida	4,380,690	41.13	105	340,474	362,518	106	22,044
Georgia	3,002,839	47.33	121	233,385	228,159	98	−5,226
Hawaii	283,989	25.43	65	22,072	31,637	143	9,565
Idaho	469,930	44.92	115	36,524	37,112	102	588
Illinois	5,157,416	35.80	92	400,842	374,575	93	−26,267
Indiana	2,977,930	43.56	111	231,449	242,764	105	11,315
Iowa	1,628,600	44.24	113	126,577	118,923	94	−7,654
Kansas	1,344,459	45.83	117	104,493	94,295	90	−10,198
Kentucky	1,816,913	41.69	107	141,213	168,746	119	27,533
Louisiana	1,923,109	39.27	101	149,467	153,397	103	3,930
Maine	560,108	41.15	105	43,532	50,609	116	7,077
Maryland	1,916,651	36.14	92	148,965	176,871	119	27,906
Massachusetts	2,382,579	31.85	82	185,178	179,913	97	−5,265
Michigan	4,518,708	38.55	99	351,201	397,262	113	46,061
Minnesota	2,017,937	40.00	102	156,837	143,993	92	−12,844
Mississippi	1,264,798	41.99	107	98,302	130,520	133	32,218

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	2,720,249	44.35	114	211,422	178,793	85	–32,629
Montana	465,336	48.48	124	36,167	36,470	101	303
Nebraska	885,421	44.57	114	68,816	81,127	118	12,311
Nevada	438,340	57.74	148	34,068	31,973	94	–2,095
New Hampshire	400,449	38.33	98	31,123	36,096	116	4,973
New Jersey	3,425,528	36.31	93	266,237	273,621	103	7,384
New Mexico	774,938	52.65	135	60,229	57,690	96	–2,539
New York	5,587,321	24.02	61	434,255	519,534	120	85,279
North Carolina	2,916,212	41.66	107	226,652	265,739	117	39,087
North Dakota	362,574	44.24	113	28,180	27,004	96	–1,176
Ohio	5,334,464	38.62	99	414,602	371,404	90	–43,198
Oklahoma	1,722,413	49.31	126	133,868	111,291	83	–22,577
Oregon	1,308,367	44.52	114	101,688	81,765	80	–19,923
Pennsylvania	4,968,356	32.56	83	386,148	455,400	118	69,252
Rhode Island	383,983	32.06	82	29,844	31,828	107	1,984
South Carolina	1,578,138	43.56	111	122,655	127,904	104	5,249
South Dakota	412,754	47.11	121	32,080	29,853	93	–2,227
Tennessee	2,431,011	45.28	116	188,942	173,140	92	–15,802
Texas	7,925,983	50.34	129	616,019	395,221	64	–220,798
Utah	672,662	43.46	111	52,280	48,417	93	–3,863
Vermont	251,260	41.37	106	19,528	21,703	111	2,175
Virginia	2,638,699	41.17	105	205,084	246,814	120	41,730
Washington	1,772,567	38.71	99	137,767	161,514	117	23,747
West Virginia	881,261	38.07	97	68,493	73,042	107	4,549
Wisconsin	2,250,762	38.12	98	174,933	156,116	89	–18,817
Wyoming	337,069	69.68	178	26,198	20,484	78	–5,714
US Total	**$107,101,382**	**$39.07**	**100**	**$8,324,078**	**$8,324,078**	**100**	**$ 0**

TABLE D-6.—Capacity and effort measures for ALCOHOLIC BEVERAGE SALES TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	5,395,270	$ 7.26	75	$ 26,247	$ 74,179	283	$ 47,932
Alaska	1,236,976	16.49	171	6,018	6,597	110	579
Arizona	4,144,521	9.12	94	20,163	15,927	79	–4,236
Arkansas	2,366,429	5.46	56	11,512	16,896	147	5,384
California	52,054,429	11.95	124	253,239	120,709	48	–132,530
Colorado	6,310,566	12.08	125	30,700	15,706	51	–14,994
Connecticut	7,271,320	11.41	118	35,374	24,248	69	–11,126
Delaware	1,531,688	12.87	133	7,451	4,498	60	–2,953
D.C.	4,828,422	32.90	340	23,490	11,651	50	–11,839
Florida	22,329,555	13.12	136	108,631	173,152	159	64,521
Georgia	9,944,846	9.81	101	48,381	117,071	242	68,690
Hawaii	1,979,089	11.04	114	9,584	12,783	133	3,199
Idaho	1,134,611	6.79	70	5,520	5,947	108	427
Illinois	26,825,876	11.66	121	130,505	77,906	60	–52,599
Indiana	7,005,511	6.41	66	34,081	25,293	74	–8,788
Iowa	3,944,916	6.71	69	19,192	13,300	69	–5,892
Kansas	2,935,121	6.26	65	14,279	15,771	110	1,492
Kentucky	5,006,481	7.19	74	24,356	14,669	60	–9,687
Louisiana	6,699,853	8.56	89	32,594	45,947	141	13,353
Maine	1,950,669	8.97	93	9,490	20,750	219	11,260
Maryland	10,738,731	12.67	131	52,243	26,928	52	–25,315
Massachusetts	14,272,695	11.94	124	69,435	64,545	93	–4,890
Michigan	16,720,928	8.93	92	81,345	81,315	100	–30
Minnesota	8,425,562	10.45	108	40,989	48,879	119	7,890
Mississippi	3,365,852	6.99	72	16,374	14,520	89	–1,854

NOTE: Tax base is in wine gallons. Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	7,679,871	7.84	81	37,362	22,169	59	–15,193
Montana	1,474,294	9.61	99	7,172	8,098	113	926
Nebraska	2,717,859	8.56	89	13,222	9,728	74	–3,494
Nevada	4,095,910	33.77	349	19,926	8,883	45	–11,043
New Hampshire	4,476,749	26.82	277	21,779	3,202	15	–18,577
New Jersey	16,154,975	10.72	111	78,592	54,663	70	–23,929
New Mexico	1,954,139	8.31	86	9,507	6,377	67	–3,130
New York	41,740,341	11.23	116	203,062	154,573	76	–48,489
North Carolina	8,292,000	7.41	77	40,340	80,343	199	40,003
North Dakota	1,384,311	10.57	109	6,735	5,882	87	–853
Ohio	14,812,449	6.71	69	72,061	70,467	98	–1,594
Oklahoma	4,187,527	7.50	78	20,372	29,428	144	9,056
Oregon	3,960,559	8.44	87	19,268	3,656	19	–15,612
Pennsylvania	17,272,349	7.08	73	84,028	101,933	121	17,905
Rhode Island	2,131,329	11.14	115	10,369	7,076	68	–3,293
South Carolina	6,123,415	10.58	109	29,790	66,162	222	36,372
South Dakota	1,242,021	8.87	92	6,042	5,715	95	–327
Tennessee	5,357,160	6.25	65	26,062	62,514	240	36,452
Texas	17,167,560	6.82	71	83,518	119,164	143	35,646
Utah	1,184,440	4.79	50	5,762	4,273	74	–1,489
Vermont	1,527,743	15.75	163	7,432	11,883	160	4,451
Virginia	8,621,189	8.42	87	41,941	51,573	123	9,632
Washington	7,066,272	9.66	100	34,377	61,791	180	27,414
West Virginia	2,657,146	7.19	74	12,927	21,797	169	8,870
Wisconsin	10,739,261	11.38	118	52,245	37,685	72	–14,560
Wyoming	877,512	11.35	117	4,269	1,129	26	–3,140
US Total	**423,309,298**	**$9.67**	**100**	**$2,059,351**	**$2,059,351**	**100**	**$ 0**

TABLE D-7.—Capacity and effort measures for TOBACCO PRODUCT SALES TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	399,600	$13.56	85	$ 49,031	$ 53,593	109	$ 4,562
Alaska	50,700	17.04	107	6,221	4,033	65	−2,188
Arizona	262,300	14.55	91	32,184	34,172	106	1,988
Arkansas	236,800	13.77	86	29,055	41,727	144	12,672
California	2,657,000	15.38	97	326,014	253,076	78	−72,938
Colorado	327,100	15.79	99	40,135	31,402	78	−8,733
Connecticut	340,300	13.47	85	41,755	70,614	169	28,859
Delaware	84,600	17.93	113	10,380	11,609	112	1,229
D.C.	127,600	21.93	138	15,657	7,330	47	−8,327
Florida	1,067,400	15.82	99	130,970	176,948	135	45,978
Georgia	600,100	14.93	94	73,632	70,976	96	−2,656
Hawaii	78,300	11.07	69	9,607	8,706	91	−901
Idaho	98,500	14.87	93	12,086	7,579	63	−4,507
Illinois	1,467,500	16.08	101	180,062	187,979	104	7,917
Indiana	865,600	19.99	125	106,209	49,307	46	−56,902
Iowa	344,000	14.75	93	42,209	44,293	105	2,084
Kansas	280,200	15.08	95	34,381	30,462	89	−3,919
Kentucky	748,600	27.12	170	91,853	21,185	23	−70,668
Louisiana	502,900	16.21	102	61,706	53,321	86	−8,385
Maine	147,300	17.08	107	18,074	22,977	127	4,903
Maryland	598,000	17.80	112	73,375	37,277	51	−36,098
Massachusetts	731,600	15.44	97	89,767	114,149	127	24,382
Michigan	1,244,800	16.76	105	152,737	135,595	89	−17,142
Minnesota	436,800	13.67	86	53,595	78,789	147	25,194
Mississippi	271,500	14.23	89	33,313	29,292	88	−4,021

NOTE: Tax base is in thousands of packs of cigarettes. Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	647,900	16.68	105	79,497	74,945	94	–4,552
Montana	90,900	14.95	94	11,153	10,830	97	–323
Nebraska	176,100	13.99	88	21,607	21,571	100	–36
Nevada	117,600	24.46	153	14,430	11,251	78	–3,179
New Hampshire	217,400	32.85	206	26,675	23,877	90	–2,798
New Jersey	896,100	14.99	94	109,951	166,640	152	56,689
New Mexico	115,700	12.41	78	14,196	13,431	95	–765
New York	2,243,700	15.23	96	275,302	375,265	136	99,963
North Carolina	1,211,900	27.33	172	148,700	20,753	14	–127,947
North Dakota	75,100	14.47	91	9,215	8,157	89	–1,058
Ohio	1,315,700	15.04	94	161,436	190,334	118	28,898
Oklahoma	360,000	16.27	102	44,172	44,723	101	551
Oregon	349,900	18.80	118	42,933	31,230	73	–11,703
Pennsylvania	1,356,500	14.03	88	166,442	239,331	144	72,889
Rhode Island	145,000	19.11	120	17,791	18,631	105	840
South Carolina	363,300	15.83	99	44,577	22,084	50	–22,493
South Dakota	77,400	13.95	88	9,497	8,906	94	–591
Tennessee	484,600	14.25	89	59,460	63,640	107	4,180
Texas	1,397,400	14.01	88	171,461	260,414	152	88,953
Utah	88,900	9.07	57	10,908	7,036	65	–3,872
Vermont	73,100	19.00	119	8,969	8,802	98	–167
Virginia	749,400	18.46	116	91,951	29,186	32	–62,765
Washington	345,700	11.92	75	42,417	56,505	133	14,088
West Virginia	220,600	15.05	94	27,068	25,252	93	–1,816
Wisconsin	518,400	13.86	87	63,608	80,996	127	17,388
Wyoming	57,700	18.83	118	7,080	4,323	61	–2,757
US Total	**27,665,100**	**$15.93**	**100**	**$3,394,504**	**$3,394,504**	**100**	**$ 0**

TABLE D-8.—Capacity and effort measures for INSURANCE SALES TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 1,648,253	$7.62	93	$ 27,535	$ 35,434	129	$ 7,899
Alaska	189,638	8.68	106	3,168	4,420	140	1,252
Arizona	1,008,707	7.62	93	16,851	15,627	93	−1,224
Arkansas	743,921	5.89	72	12,428	14,617	118	2,189
California	10,518,791	8.29	101	175,725	205,053	117	29,328
Colorado	1,203,856	7.91	96	20,111	21,018	105	907
Connecticut	1,453,133	7.83	95	24,276	34,299	141	10,023
Delaware	277,155	8.00	97	4,630	3,711	80	−919
D.C.	425,000	9.95	121	7,100	0	0	−7,100
Florida	3,929,840	7.93	97	65,651	52,193	80	−13,458
Georgia	2,250,000	7.62	93	37,588	38,656	103	1,068
Hawaii	329,370	6.34	77	5,502	9,886	180	4,384
Idaho	364,084	7.48	91	6,082	7,564	124	1,482
Illinois	6,041,055	9.01	110	100,921	54,331	54	−46,590
Indiana	1,800,000	5.66	69	30,070	35,391	118	5,321
Iowa	1,441,460	8.42	102	24,081	23,592	98	−489
Kansas	970,849	7.11	87	16.219	19,816	122	3,597
Kentucky	1,317,951	6.50	79	22,017	47,541	216	25,524
Louisiana	1,638,259	7.19	87	27,368	36,091	132	8,723
Maine	393,568	6.21	76	6,575	8,834	134	2,259
Maryland	1,899,033	7.70	94	31,725	35,434	112	3,709
Massachusetts	3,017,840	8.67	106	50,415	73,847	146	23,432
Michigan	5,319,872	9.75	119	88,873	61,332	69	−27,541
Minnesota	1,989,870	8.48	103	33,242	34,443	104	1,201
Mississippi	822,623	5.87	71	13,743	21,235	155	7,492

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	2,504,957	8.78	107	41,847	35,894	86	–5,953
Montana	294,246	6.59	80	4,916	8,323	169	3,407
Nebraska	782,019	8.46	103	13,064	12,053	92	–1,011
Nevada	250,247	7.09	86	4,181	5,468	131	1,287
New Hampshire	397,600	8.18	100	6,642	6,254	94	–388
New Jersey	4,260,340	9.71	118	71,172	48,999	69	–22,173
New Mexico	425,379	6.21	76	7,106	9,860	139	2,754
New York	12,522,873	11.57	141	209,205	158,304	76	–50,901
North Carolina	2,177,105	6.68	81	36,370	47,815	131	11,445
North Dakota	233,280	6.12	74	3,897	4,924	126	1,027
Ohio	5,150,435	8.02	98	86,042	76,614	89	–9,428
Oklahoma	1,148,170	7.06	86	19,181	33,619	175	14,438
Oregon	1,507,566	11.03	134	25,185	25,275	100	90
Pennsylvania	5,385,391	7.59	92	89,967	88,173	98	–1,794
Rhode Island	472,933	8.49	103	7,901	7,498	95	–403
South Carolina	1,077,326	6.39	78	17,998	22,406	124	4,408
South Dakota	250,944	6.16	75	4,192	6,095	145	1,903
Tennessee	1,807,059	7.23	88	30,188	35,725	118	5,537
Texas	5,757,184	7.86	96	96,178	97,282	101	1,104
Utah	470,322	6.53	79	7,857	8,692	111	835
Vermont	265,386	9.39	114	4,433	3,591	81	–842
Virginia	2,037,725	6.83	83	34,042	45,745	134	11,703
Washington	1,581,443	7.42	90	26,419	22,614	86	–3,805
West Virginia	625,461	5.81	71	10,449	15,712	150	5,263
Wisconsin	2,301,059	8.38	102	38,441	26,525	69	–11,916
Wyoming	126,330	5.61	68	2,110	3,058	145	948
US Total	**$104,806,908**	**$8.22**	**100**	**$1,750,883**	**$1,750,883**	**100**	**$ 0**

TABLE D-9.—Capacity and effort measures for PUBLIC UTILITY SALES TAXES, by State, 1975

State	Electric Tax Base	Gas Tax Base	Telephone Tax Base	Total Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 582,866	$ 237,710	$ 486,948	$ 1,307,524	$11.80	82	$ 42,652	$ 77,162	181	$ 34,510
Alaska	6,900	24,829	44,509	76,238	6.81	47	2,487	687	28	−1,800
Arizona	398,614	171,773	340,062	910,449	13.43	94	29,699	18,491	62	−11,208
Arkansas	305,152	175,862	280,926	761,940	11.78	82	24,855	8,990	36	−15,865
California	3,099,809	2,193,048	3,874,844	9,167,701	14.11	98	299,053	196,542	66	−102,511
Colorado	299,958	241,901	430,995	972,854	12.49	87	31,735	12,448	39	−19,287
Connecticut	741,050	178,480	557,671	1,477,201	15.54	108	48,187	82,618	171	34,431
Delaware	159,051	33,229	107,955	300,235	16.92	118	9,794	13,206	135	3,412
D.C.	203,443	54,671	234,440	492,554	22.51	157	16,067	19,989	124	3,922
Florida	1,973,698	146,526	1,457,873	3,578,097	14.10	98	116,719	216,474	185	99,755
Georgia	965,301	349,550	783,118	2,097,969	13.88	97	68,436	18,082	26	−50,354
Hawaii	213,076	24,125	133,762	370,963	13.94	97	12,101	28,629	237	16,528
Idaho	149,416	75,818	124,376	349,610	14.03	98	11,404	1,351	12	−10,053
Illinois	2,347,159	1,504,405	2,024,823	5,876,387	17.12	119	191,690	370,232	193	178,542
Indiana	948,216	530,454	837,947	2,316,617	14.22	99	75,569	0	0	−75,569
Iowa	468,659	311,364	468,320	1,248,343	14.23	99	40,721	1,212	3	−39,509
Kansas	334,174	282,119	384,979	1,001,272	14.33	100	32,662	11,314	35	−21,348
Kentucky	455,133	199,738	450,208	1,105,079	10.64	74	36,048	1,806	5	−34,242
Louisiana	651,282	386,609	539,916	1,577,807	13.52	94	51,469	23,742	46	−27,727
Maine	191,037	5,983	154,649	351,669	10.84	76	11,472	9,858	86	−1,614
Maryland	922,100	272,830	709,531	1,904,461	15.07	105	62,124	74,064	119	11,940
Massachusetts	1,168,684	425,411	962,233	2,556,328	14.34	100	83,388	0	0	−83,388
Michigan	1,800,185	1,269,106	1,472,243	4,541,534	16.26	113	148,146	21,790	15	−126,356
Minnesota	556,243	352,170	644,398	1,552,811	12.92	90	50,653	65,113	129	14,460
Mississippi	289,788	134,730	296,072	720,590	10.04	70	23,506	4,896	21	−18,610

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Electric Tax Base	Gas Tax Base	Telephone Tax Base	Total Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	707,648	406,752	776,198	1,890,598	12.94	90	61,672	84,764	137	23,092
Montana	85,457	82,021	112,620	280,098	12.25	85	9,137	2,965	32	−6,172
Nebraska	0	169,010	265,888	434,898	9.19	64	14,187	3,189	22	−10,998
Nevada	154,960	79,858	122,580	357,398	19.76	138	11,658	4,621	40	−7,037
New Hampshire	184,782	17,190	132,632	334,604	13.44	94	10,915	1,575	14	−9,340
New Jersey	1,830,640	594,560	1,340,787	3,765,987	16.75	117	122,848	253,496	206	130,648
New Mexico	135,336	125,617	158,735	419,688	11.97	83	13,690	5,189	38	−8,501
New York	4,155,270	1,248,149	3,079,541	8,482,960	15.31	107	276,717	408,996	148	132,279
North Carolina	1,055,252	165,659	763,352	1,984,263	11.90	83	64,727	111,999	173	47,272
North Dakota	69,430	31,037	110,992	211,459	10.83	75	6,898	1,217	18	−5,681
Ohio	2,500,519	1,254,154	1,713,632	5,468,305	16.62	116	178,378	148,606	83	−29,772
Oklahoma	384,668	328,817	448,644	1,162,129	13.96	97	37,909	13,986	37	−23,923
Oregon	335,678	156,703	366,295	858,676	12.26	85	28,010	11,484	41	−16,526
Pennsylvania	2,811,975	1,098,137	2,054,255	5,964,367	16.40	114	194,560	226,749	117	32,189
Rhode Island	190,570	65,982	150,097	406,649	14.25	99	13,265	23,712	179	10,447
South Carolina	591,628	130,662	395,396	1,117,686	12.95	90	36,459	14,405	40	−22,054
South Dakota	63,546	33,412	101,277	198,235	9.49	66	6,466	66	1	−6,400
Tennessee	20,169	203,527	617,896	841,592	6.58	46	27,453	12,768	47	−14,685
Texas	2,252,034	2,061,860	1,989,244	6,303,138	16.80	117	205,610	137,656	67	−67,954
Utah	144,690	101,164	195,214	441,068	11.96	83	14,388	3,914	27	−10,474
Vermont	83,349	7,025	70,531	160,905	11.12	77	5,249	7,649	146	2,400
Virginia	1,093,900	206,109	757,767	2,057,776	13.48	94	67,125	164,021	244	96,896
Washington	223,790	254,412	579,722	1,057,924	9.70	68	34,510	92,238	267	57,728
West Virginia	440,090	179,516	218,398	838,004	15.20	106	27,336	4,596	17	−22,740
Wisconsin	776,652	475,208	701,950	1,953,810	13.89	97	63,734	39,311	62	−24,423
Wyoming	47,100	42,516	64,272	153,888	13.35	93	5,020	689	14	−4,331
US Total	**$39,570,127**	**$19,101,498**	**$35,090,713**	**$93,762,338**	**$14.36**	**100**	**$3,058,557**	**$3,058,557**	**100**	**$ 0**

TABLE D-10.—Capacity and effort measures for PARIMUTUEL SALES TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 49,570	$1.02	32	$ 3,670	$ 0	0	$ −3,670
Alaska	0	0.00	0	0	0	0	0
Arizona	121,626	4.07	128	9,006	6,609	73	−2,397
Arkansas	168,178	5.90	186	12,453	11,035	89	−1,418
California	1,245,937	4.35	137	92,257	86,829	94	−5,428
Colorado	134,635	3.92	124	9,969	6,395	64	−3,574
Connecticut	0	0.00	0	0	0	0	0
Delaware	153,605	19.64	619	11,374	8,036	71	−3,338
D.C.	0	0.00	0	0	0	0	0
Florida	952,107	8.52	268	70,500	78,135	111	7,635
Georgia	0	0.00	0	0	0	0	0
Hawaii	0	0.00	0	0	0	0	0
Idaho	7,378	0.67	21	546	250	46	−296
Illinois	788,094	5.21	164	58,355	60,907	104	2,552
Indiana	0	0.00	0	0	0	0	0
Iowa	0	0.00	0	0	0	0	0
Kansas	0	0.00	0	0	0	0	0
Kentucky	225,201	4.92	155	16,675	10,005	60	−6,670
Louisiana	185,291	3.60	114	13,720	9,932	72	−3,788
Maine	22,775	1.59	50	1,686	1,387	82	−299
Maryland	301,663	5.42	171	22,337	17,926	80	−4,411
Massachusetts	373,333	4.75	150	27,644	34,983	127	7,339
Michigan	394,925	3.21	101	29,243	27,887	95	−1,356
Minnesota	0	0.00	0	0	0	0	0
Mississippi	0	0.00	0	0	0	0	0

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	0	0.00	0	0	0	0	0
Montana	4,514	0.45	14	334	0	0	−334
Nebraska	107,096	5.14	162	7,930	4,601	58	−3,329
Nevada	12,650	1.59	50	937	253	27	−684*
New Hampshire	215,107	19.62	618	15,928	14,500	91	−1,428
New Jersey	468,913	4.73	149	34,721	34,317	99	−404
New Mexico	78,518	5.08	160	5,814	1,753	30	−4,061
New York	1,640,911	6.72	212	121,503	177,427	146	55,924
North Carolina	0	0.00	0	0	0	0	0
North Dakota	0	0.00	0	0	0	0	0
Ohio	340,244	2.35	74	25,194	21,448	85	−3,746
Oklahoma	0	0.00	0	0	0	0	0
Oregon	75,072	2.43	77	5,559	3,627	65	−1,932
Pennsylvania	568,405	3.55	112	42,088	28,003	67	−14,085
Rhode Island	101,064	8.04	253	7,483	8,170	109	687
South Carolina	0	0.00	0	0	0	0	0
South Dakota	29,120	3.17	100	2,156	1,963	91	−193
Tennessee	0	0.00	0	0	0	0	0
Texas	0	0.00	0	0	0	0	0
Utah	0	0.00	0	0	0	0	0
Vermont	46,200	7.25	228	3,421	2,540	74	−881
Virginia	0	0.00	0	0	0	0	0
Washington	99,047	2.06	65	7,334	4,694	64	−2,640
West Virginia	223,571	9.20	290	16,555	12,758	77	−3,770
Wisconsin	0	0.00	0	0	0	0	0
Wyoming	422	0.08	3	31	29	94	−2
US Total	**$9,135,172**	**$3.18**	**100**	**$676,426**	**$676,426**	**100**	**$ 0**

*Nevada does not have dog racing, but does have Jai Alai. The tax base for Jai Alai is $12,355,000 from 2% tax effort (rate).

TABLE D-11.—Capacity and effort measures for AMUSEMENT SALES TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 98,173	$0.17	37	$ 623	$ 69	11	$ −554
Alaska	14,025	0.24	53	89	0	0	−89
Arizona	116,873	0.34	72	742	0	0	−742
Arkansas	71,682	0.22	46	455	0	0	−455
California	3,153,999	0.94	203	20,015	275	1	−19,740
Colorado	215,045	0.54	116	1,365	106	8	−1,259
Connecticut	109,081	0.22	48	692	9,384	1,356	8,692
Delaware	54,541	0.60	129	346	157	45	−189
D.C.	115,314	1.03	221	732	0	0	−732
Florida	878,881	0.67	145	5,577	2,314	41	−3,263
Georgia	239,978	0.31	67	1,523	0	0	−1,523
Hawaii	93,498	0.68	147	593	0	0	−593
Idaho	29,608	0.23	50	188	0	0	−188
Illinois	819,666	0.46	100	5,202	2,506	48	−2,696
Indiana	196,346	0.23	51	1,246	21	2	−1,225
Iowa	118,431	0.26	57	752	0	0	−752
Kansas	95,056	0.26	57	603	0	0	−603
Kentucky	134,014	0.25	54	850	254	30	−596
Louisiana	171,413	0.29	62	1,088	205	19	−883
Maine	35,841	0.21	46	227	0	0	−227
Maryland	246,211	0.38	82	1,562	461	30	−1,101
Massachusetts	400,483	0.44	94	2,541	5,877	231	3,336
Michigan	592,154	0.41	89	3,758	69	2	−3,689
Minnesota	229,070	0.37	80	1,454	18	1	−1,436
Mississippi	46,749	0.13	27	297	958	323	661

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	302,310	0.40	87	1,918	0	0	−1,918
Montana	26,491	0.23	49	168	0	0	−168
Nebraska	87,265	0.36	77	554	477	86	−77
Nevada	472,165	5.08	1,094	2,996	64,884	2,166	61,888
New Hampshire	59,215	0.46	100	376	0	0	−376
New Jersey	436,324	0.38	81	2,769	36	1	−2,733
New Mexico	54,541	0.30	65	346	67	19	−279
New York	2,444,973	0.86	185	15,516	1,117	7	−14,399
North Carolina	215,045	0.25	54	1,365	0	0	−1,365
North Dakota	20,258	0.20	44	129	0	0	−129
Ohio	670,069	0.40	85	4,252	0	0	−4,252
Oklahoma	95,056	0.22	48	603	0	0	−603
Oregon	107,523	0.30	64	682	0	0	−682
Pennsylvania	506,448	0.27	58	3,214	72	2	−3,142
Rhode Island	38,958	0.27	57	247	223	90	−24
South Carolina	90,381	0.20	44	574	3,531	615	2,957
South Dakota	34,283	0.32	69	218	0	0	−218
Tennessee	218,162	0.33	71	1,384	231	17	−1,153
Texas	603,062	0.31	67	3,827	5,476	143	1,649
Utah	76,358	0.40	87	485	0	0	−485
Vermont	46,749	0.63	136	297	0	0	−297
Virginia	194,788	0.25	53	1,236	65	5	−1,171
Washington	190,113	0.34	73	1,206	28	2	−1,178
West Virginia	88,823	0.31	68	564	0	0	−564
Wisconsin	210,371	0.29	63	1,335	7	1	−1,328
Wyoming	17,141	0.29	62	109	0	0	−109
US Total	**$15,583,004**	**$0.46**	**100**	**$98,888**	**$98,888**	**100**	**$ 0**

TABLE D-12.—Capacity and effort measures for all LICENSE TAXES, by State, 1975

State	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$26.92	100	$ 97,303	$ 81,001	83	$ −16,302
Alaska	29.79	111	10,872	14,528	134	3,656
Arizona	27.88	104	61,679	46,627	76	−15,052
Arkansas	26.99	101	56,941	48,568	85	−8,373
California	26.53	99	562,278	386,066	69	−176,212
Colorado	33.06	123	84,014	53,863	64	−30,151
Connecticut	28.27	105	87,639	60,820	69	−26,819
Delaware	27.69	103	16,030	72,915	455	56,885
D.C.	21.22	79	15,147	13,282	88	−1,865
Florida	29.10	108	240,855	241,984	100	1,129
Georgia	26.59	99	131,130	56,047	43	−75,083
Hawaii	24.84	93	21,559	13,885	64	−7,674
Idaho	35.28	131	28,682	27,720	97	−962
Illinois	24.39	91	273,047	405,208	148	132,161
Indiana	26.19	98	139,144	97,618	70	−41,526
Iowa	30.89	115	88,389	120,343	136	31,954
Kansas	31.92	119	72,782	54,587	75	−18,195
Kentucky	26.59	99	90,077	59,422	66	−30,655
Louisiana	25.47	95	96,924	78,489	81	−18,435
Maine	26.22	98	27,743	26,881	97	−862
Maryland	23.26	87	95,894	80,744	84	−15,150
Massachusetts	24.71	92	143,666	66,222	46	−77,444
Michigan	25.61	95	233,353	357,512	153	124,159
Minnesota	29.02	108	113,792	101,581	89	−12,211
Mississippi	24.36	91	57,036	52,781	93	−4,255

NOTE: Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	26.83	100	127,896	132,638	104	4,742
Montana	36.93	138	27,551	24,830	90	−2,721
Nebraska	32.60	121	50,331	42,081	84	−8,250
Nevada	36.10	134	21,299	18,260	86	−3,039
New Hampshire	27.19	101	22,081	21,940	99	−141
New Jersey	28.01	104	205,414	254,300	124	48,886
New Mexico	29.42	110	33,658	36,126	107	2,468
New York	23.42	87	423,382	369,176	87	−54,206
North Carolina	26.65	99	144,993	125,871	87	−19,122
North Dakota	35.02	130	22,307	23,165	104	858
Ohio	27.49	102	295,158	355,088	120	59,930
Oklahoma	31.21	116	84,725	103,202	122	18,477
Oregon	31.16	116	71,175	85,411	120	14,236
Pennsylvania	25.83	96	306,331	423,086	138	116,755
Rhode Island	29.02	108	27,017	18,133	67	−8,884
South Carolina	25.57	95	72,015	33,727	47	−38,288
South Dakota	32.82	122	22,349	22,669	101	320
Tennessee	26.37	98	110,044	132,089	120	22,045
Texas	27.24	101	333,404	452,483	136	119,079
Utah	30.94	115	37,219	19,531	52	−17,688
Vermont	31.37	117	14,806	18,438	125	3,632
Virginia	26.02	97	129,609	128,565	99	−1,044
Washington	29.12	108	103,655	84,793	82	−18,862
West Virginia	23.51	88	42,303	42,590	101	287
Wisconsin	27.99	104	128,433	106,427	83	−22,006
Wyoming	43.51	162	16,359	26,180	160	9,821
US Total	**$26.85**	**100**	**$5,719,493**	**$5,719,493**	**100**	**$ 0**

TABLE D-13.—Capacity and effort measures for MOTOR VEHICLE LICENSE TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	2,457,052	$20.52	111	$ 74,164	$ 40,650	55	$–33,514
Alaska	218,105	18.04	97	6,583	9,514	145	2,931
Arizona	1,430,501	19.52	105	43,178	35,748	83	–7,430
Arkansas	1,263,371	18.07	97	38,134	36,568	96	–1,566
California	13,666,902	19.46	105	412,524	330,439	80	–82,085
Colorado	1,895,679	22.52	121	57,219	36,720	64	–20,499
Connecticut	1,924,156	18.74	101	58,079	44,982	77	–13,097
Delaware	345,389	18.01	97	10,425	16,285	156	5,860
D.C.	243,995	10.32	56	7,365	13,282	180	5,917
Florida	5,276,947	19.24	104	159,280	201,739	127	42,459
Georgia	3,165,523	19.38	104	95,549	40,396	42	–55,153
Hawaii	454,675	15.81	85	13,724	13,351	97	–373
Idaho	629,064	23.36	126	18,988	19,502	103	514
Illinois	6,267,577	16.90	91	189,181	357,399	189	168,218
Indiana	3,279,731	18.63	100	98,996	83,373	84	–15,623
Iowa	2,060,863	21.74	117	62,205	103,624	167	41,419
Kansas	1,778,655	23.55	127	53,687	44,785	83	–8,902
Kentucky	2,214,073	19.73	106	66,830	43,989	66	–22,841
Louisiana	2,158,202	17.12	92	65,143	31,917	49	–33,226
Maine	635,335	18.13	98	19,177	18,477	96	–700
Maryland	2,397,196	17.55	95	72,357	70,148	97	–2,209
Massachusetts	3,070,333	15.94	86	92,675	48,070	52	–44,605
Michigan	5,468,447	18.12	98	165,060	162,802	99	–2,258
Minnesota	2,490,237	19.17	103	75,166	86,995	116	11,829
Mississippi	1,355,461	17.48	94	40,913	29,663	73	–11,250

NOTE: Tax base is in registrations. Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	2,840,003	17.98	97	85,723	96,675	113	10,952
Montana	590,716	23.90	129	17,830	15,892	89	–1,938
Nebraska	1,160,900	22.69	122	35,041	35,569	102	528
Nevada	449,574	23.00	124	13,570	14,783	109	1,213
New Hampshire	476,287	17.70	95	14,376	16,588	115	2,212
New Jersey	4,062,331	16.72	90	122,618	143,404	117	20,786
New Mexico	808,237	21.33	115	24,396	28,396	116	4,000
New York	7,481,233	12.49	67	225,815	305,321	135	79,506
North Carolina	3,603,649	19.99	108	108,773	82,703	76	–26,070
North Dakota	540,671	25.62	138	16,320	20,450	125	4,130
Ohio	7,111,754	20.00	108	214,662	214,151	100	–511
Oklahoma	2,078,937	23.11	125	62,751	81,921	131	19,170
Oregon	1,594,279	21.07	114	48,122	68,235	142	20,113
Pennsylvania	7,593,819	19.33	104	229,213	185,047	81	–44,166
Rhode Island	556,313	18.04	97	16,792	13,152	78	–3,640
South Carolina	1,745,325	18.71	101	52,681	24,291	46	–28,390
South Dakota	509,182	22.57	122	15,369	17,900	116	2,531
Tennessee	2,687,177	19.44	105	81,110	90,160	111	9,050
Texas	8,235,528	20.31	110	248,582	248,009	100	–573
Utah	828,847	20.80	112	25,018	13,693	55	–11,325
Vermont	281,910	18.03	97	8,509	14,837	174	6,328
Virginia	3,201,471	19.40	105	96,634	106,668	110	10,034
Washington	2,489,951	21.12	114	75,157	60,771	81	–14,386
West Virginia	951,871	15.95	86	28,731	32,562	113	3,831
Wisconsin	2,553,043	16.79	91	77,061	81,340	106	4,279
Wyoming	327,904	26.32	142	9,898	18,422	186	8,524
US Total	**130,908,381**	**$18.55**	**100**	**$3,951,358**	**$3,951,358**	**100**	**$ 0**

TABLE D-14.—Capacity and effort measures for MOTOR VEHICLE OPERATOR LICENSE TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	1,944,155	$1.18	88	$ 4,248	$ 4,121	97	$ −127
Alaska	208,397	1.25	94	455	440	97	−15
Arizona	1,326,436	1.31	98	2,898	4,113	142	1,215
Arkansas	1,312,403	1.36	102	2,868	4,155	145	1,287
California	13,564,000	1.40	105	29,638	14,820	50	−14,818
Colorado	1,689,795	1.45	109	3,692	1,737	47	−1,955
Connecticut	1,860,781	1.31	99	4,066	8,987	221	4,921
Delaware	373,774	1.41	106	817	927	113	110
D.C.	335,515	1.03	77	733	0	0	−733
Florida	5,673,691	1.50	112	12,397	19,387	156	6,990
Georgia	3,038,079	1.35	101	6,638	5,439	82	−1,199
Hawaii	517,667	1.30	98	1,131	0	0	−1,131
Idaho	522,944	1.41	106	1,143	1,706	149	563
Illinois	6,389,533	1.25	94	13,961	14,919	107	958
Indiana	3,337,783	1.37	103	7,293	0	0	−7,293
Iowa	1,883,513	1.44	108	4,116	6,341	154	2,225
Kansas	1,671,609	1.60	120	3,653	2,687	74	−966
Kentucky	1,910,041	1.23	93	4,173	2,262	54	−1,911
Louisiana	2,121,973	1.22	92	4,637	5,219	113	582
Maine	627,962	1.30	97	1,372	1,976	144	604
Maryland	2,440,554	1.29	97	5,333	4,851	91	−482
Massachusetts	3,554,287	1.34	100	7,766	10,936	141	3,170
Michigan	5,949,949	1.43	107	13,001	11,151	86	−1,850
Minnesota	2,416,869	1.35	101	5,281	3,859	73	−1,422
Mississippi	1,456,039	1.36	102	3,181	3,285	103	104

NOTE: Tax base is in licenses. Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	2,971,765	1.36	102	6,493	4,954	76	−1,539
Montana	514,426	1.51	113	1,124	1,468	131	344
Nebraska	1,063,910	1.51	113	2,325	1,566	67	−759
Nevada	418,704	1.55	116	915	742	81	−173
New Hampshire	534,094	1.44	108	1,167	1,673	143	506
New Jersey	4,323,242	1.29	97	9,446	18,999	201	9,553
New Mexico	735,172	1.40	105	1,606	1,319	82	−287
New York	8,832,000	1.07	80	19,298	16,061	83	−3,237
North Carolina	3,294,096	1.32	99	7,198	5,224	73	−1,974
North Dakota	372,554	1.28	96	814	668	82	−146
Ohio	7,545,084	1.54	115	16,486	12,753	77	−3,733
Oklahoma	1,720,912	1.38	104	3,760	6,157	164	2,397
Oregon	1,551,356	1.48	111	3,390	5,293	156	1,903
Pennsylvania	6,861,134	1.26	95	14,992	16,359	109	1,367
Rhode Island	528,512	1.24	93	1,155	2,800	242	1,645
South Carolina	1,566,027	1.22	91	3,422	730	21	−2,692
South Dakota	417,698	1.34	101	913	682	75	−231
Tennessee	2,430,363	1.27	96	5,310	5,505	104	195
Texas	7,509,497	1.34	101	16,408	18,247	111	1,839
Utah	729,193	1.32	99	1,593	1,228	77	−365
Vermont	309,940	1.43	108	677	1,006	149	329
Virginia	3,017,481	1.32	99	6,593	9,448	143	2,855
Washington	2,176,585	1.34	100	4,756	7,386	155	2,630
West Virginia	1,262,038	1.53	115	2,758	1,900	69	−858
Wisconsin	2,721,284	1.30	97	5,946	7,860	132	1,914
Wyoming	280,057	1.63	122	612	303	50	−309
US Total	**129,814,873**	**$1.33**	**100**	**$283,649**	**$283,649**	**100**	**$ 0**

TABLE D-15.—Capacity and effort measures for CORPORATION LICENSE TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	24,092	$3.24	66	$ 11,720	$ 28,962	247	$ 17,242
Alaska	3,781	5.04	103	1,839	595	32	−1,244
Arizona	20,008	4.40	90	9,733	1,268	13	−8,465
Arkansas	16,638	3.84	78	8,094	2,022	25	−6,072
California	177,163	4.07	83	86,186	2,727	3	−83,459
Colorado	30,725	5.88	120	14,947	1,897	13	−13,050
Connecticut	42,481	6.67	136	20,666	1,024	5	−19,642
Delaware	8,319	6.99	143	4,047	55,030	1,360	50,983
D.C.	13,256	9.03	185	6,449	0	0	−6,449
Florida	118,544	6.97	143	57,669	3,815	7	−53,854
Georgia	42,352	4.18	85	20,603	4,019	20	−16,584
Hawaii	11,771	6.60	135	5,726	401	7	−5,325
Idaho	8,325	4.98	102	4,050	1,057	26	−2,993
Illinois	100,454	4.36	89	48,869	25,929	53	−22,940
Indiana	43,490	3.98	81	21,157	1,908	9	−19,249
Iowa	28,004	4.76	97	13,623	1,002	7	−12,621
Kansas	21,116	4.51	92	10,273	3,902	38	−6,371
Kentucky	24,665	3.54	72	11,999	7,240	60	−4,759
Louisiana	36,296	4.64	95	17,657	37,813	214	20,156
Maine	7,064	3.25	66	3,436	920	27	−2,516
Maryland	27,823	3.28	67	13,535	2,187	16	−11,348
Massachusetts	75,683	6.33	130	36,818	3,723	10	−33,095
Michigan	70,487	3.76	77	34,291	162,930	475	128,639
Minnesota	38,962	4.83	99	18,954	774	4	−18,180
Mississippi	15,009	3.12	64	7,302	14,199	194	6,897

NOTE: Tax base is in number of corporations. Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	47,405	4.84	99	23,062	19,188	83	−3,874
Montana	8,924	5.82	119	4,341	238	5	−4,103
Nebraska	17,195	5.42	111	8,365	1,778	21	−6,587
Nevada	7,788	6.42	131	3,789	704	19	−3,085
New Hampshire	9,597	5.75	118	4,669	1,169	25	−3,500
New Jersey	131,030	8.69	178	63,743	86,220	135	22,477
New Mexico	9,183	3.90	80	4,467	2,487	56	−1,980
New York	309,326	8.32	170	150,481	5,117	3	−145,364
North Carolina	46,529	4.16	85	22,635	32,617	144	9,982
North Dakota	5,927	4.53	93	2,883	180	6	−2,703
Ohio	89,984	4.08	83	43,775	108,285	247	64,510
Oklahoma	24,264	4.35	89	11,804	9,769	83	−2,035
Oregon	24,423	5.20	106	11,881	1,821	15	−10,060
Pennsylvania	73,758	3.03	62	35,882	191,667	534	155,785
Rhode Island	15,828	8.27	169	7,700	1,876	24	−5,824
South Carolina	22,005	3.80	78	10,705	3,195	30	−7,510
South Dakota	6,080	4.34	89	2,958	195	7	−2,763
Tennessee	28,797	3.36	69	14,009	30,951	221	16,942
Texas	97,629	3.88	79	47,495	166,635	351	119,140
Utah	12,418	5.02	103	6,041	0	0	−6,041
Vermont	6,143	6.33	129	2,988	122	4	−2,866
Virginia	41,045	4.01	82	19,968	4,873	24	−15,095
Washington	34,011	4.65	95	16,546	3,356	20	−13,190
West Virginia	13,350	3.61	74	6,495	1,897	29	−4,598
Wisconsin	46,339	4.91	100	22,543	1,570	7	−20,973
Wyoming	5,383	6.97	142	2,619	236	9	−2,838
US Total	**2,140,869**	**$4.89**	**100**	**$1,041,490**	**$1,041,490**	**100**	**$ 0**

TABLE D-16.—Capacity and effort measures for ALCOHOLIC BEVERAGE LICENSE TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	1,739	$0.28	40	$ 1,010	$ 2,483	246	$ 1,473
Alaska	1,016	1.62	234	590	844	143	254
Arizona	3,153	0.83	120	1,832	1,398	76	–434
Arkansas	975	0.27	39	566	680	120	114
California	23,659	0.65	94	13,743	15,335	112	1,592
Colorado	3,711	0.85	123	2,156	1,663	77	–493
Connecticut	4,935	0.92	134	2,867	4,766	166	1,899
Delaware	784	0.79	114	455	386	85	–69
D.C.	1,033	0.84	122	600	0	0	–600
Florida	5,947	0.42	60	3,455	11,498	333	8,043
Georgia	2,546	0.30	43	1,479	640	43	–839
Hawaii	1,464	0.98	142	850	0	0	–850
Idaho	935	0.67	97	543	571	105	28
Illinois	20,378	1.06	153	11,837	1,115	9	–10,722
Indiana	6,284	0.69	100	3,650	8,092	222	4,442
Iowa	4,362	0.89	128	2,534	4,700	185	2,166
Kansas	2,082	0.53	77	1,209	472	39	–737
Kentucky	1,941	0.33	48	1,128	905	80	–223
Louisiana	7,655	1.17	169	4,447	1,379	31	–3,068
Maine	935	0.51	74	543	1,103	203	560
Maryland	4,335	0.61	89	2,518	210	8	–2,308
Massachusetts	7,170	0.72	104	4,165	480	12	–3,685
Michigan	11,340	0.72	105	6,587	6,570	100	–17
Minnesota	3,392	0.50	73	1,970	342	17	–1,628
Mississippi	936	0.23	34	544	1,687	310	1,143

NOTE: Tax base is in licenses. Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	6,185	0.75	109	3,593	1,426	40	−2,167
Montana	1,591	1.24	180	924	1,197	130	273
Nebraska	2,578	0.97	141	1,498	136	9	−1,362
Nevada	2,551	2.51	364	1,482	20	1	−1,462
New Hampshire	700	0.50	73	407	482	118	75
New Jersey	11,861	0.94	136	6,890	1,852	27	−5,038
New Mexico	1,422	0.72	105	826	313	38	−513
New York	28,144	0.90	131	16,349	32,790	201	16,441
North Carolina	331	0.04	5	192	469	244	277
North Dakota	1,093	1.00	144	635	199	31	−436
Ohio	17,065	0.92	134	9,913	12,418	125	2,505
Oklahoma	849	0.18	26	493	1,042	211	549
Oregon	1,284	0.33	47	746	924	124	178
Pennsylvania	20,459	1.00	145	11,884	8,704	73	−3,180
Rhode Island	1,846	1.15	167	1,072	93	9	−979
South Carolina	2,060	0.43	62	1,197	2,151	180	954
South Dakota	1,319	1.12	163	766	692	90	−74
Tennessee	969	0.13	20	563	418	74	−145
Texas	7,217	0.34	50	4,192	7,092	169	2,900
Utah	347	0.17	24	202	83	41	−119
Vermont	1,219	1.50	217	708	289	41	−419
Virginia	1,058	0.12	18	615	1,306	212	691
Washington	2,018	0.33	48	1,172	2,809	240	1,637
West Virginia	1,165	0.38	55	677	2,659	393	1,982
Wisconsin	14,172	1.79	260	8,232	93	1	−8,139
Wyoming	826	1.28	185	480	10	2	−470
US Total	**253,036**	**$0.69**	**100**	**$146,986**	**$146,986**	**100**	**$ 0**

TABLE D-17.—Capacity and effort measures for HUNTING AND FISHING LICENSE TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	918,149	$1.70	123	$ 6,161	$ 4,785	78	$–1,376
Alaska	209,347	3.85	277	1,405	3,135	223	1,730
Arizona	601,763	1.83	131	4,038	4,100	102	62
Arkansas	1,084,787	3.45	248	7,279	5,143	71	–2,136
California	3,008,428	0.95	69	20,187	22,745	113	2,558
Colorado	894,162	2.36	170	6,000	11,846	197	5,846
Connecticut	292,280	0.63	46	1,961	1,061	54	–900
Delaware	42,594	0.49	36	286	287	100	1
D.C.	0	0.00	0	0	0	0	0
Florida	1,200,244	0.97	70	8,054	5,545	69	–2,509
Georgia	1,022,559	1.39	100	6,861	5,553	81	–1,308
Hawaii	19,047	0.15	11	128	133	104	5
Idaho	589,904	4.87	350	3,958	4,884	123	926
Illinois	1,370,882	0.82	59	9,199	5,846	64	–3,353
Indiana	1,199,345	1.51	109	8,048	4,245	53	–3,803
Iowa	880,893	2.07	149	5,911	4,676	79	–1,235
Kansas	590,161	1.74	125	3,960	2,741	69	–1,219
Kentucky	886,224	1.76	126	5,947	5,026	85	–921
Louisiana	751,153	1.32	95	5,040	2,161	43	–2879
Maine	479,063	3.04	219	3,215	4,405	137	1,190
Maryland	320,525	0.52	38	2,151	3,348	156	1,197
Massachusetts	334,174	0.39	28	2,242	3,013	134	771
Michigan	2,148,079	1.58	114	14,414	14,059	98	–355
Minnesota	1,851,121	3.17	228	12,421	9,611	77	–2,810
Mississippi	759,496	2.18	157	5,096	3,947	77	–1,149

NOTE: Tax base is in licenses. Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	1,345,042	1.89	136	9,025	10,395	115	1,370
Montana	496,519	4.47	321	3,332	6,035	181	2,703
Nebraska	462,351	2.01	145	3,102	3,032	98	−70
Nevada	230,029	2.62	188	1,543	2,011	130	468
New Hampshire	217,834	1.80	130	1,462	2,028	139	566
New Jersey	404,846	0.37	27	2,717	3,825	141	1,108
New Mexico	352,128	2.07	149	2,363	3,611	153	1,248
New York	1,704,782	0.63	46	11,439	9,887	86	−1,552
North Carolina	923,277	1.14	82	6,195	4,858	78	−1,337
North Dakota	246,575	2.60	187	1,655	1,668	101	13
Ohio	1,538,264	0.96	69	10,322	7,481	72	−2,841
Oklahoma	881,786	2.18	157	5,917	4,313	73	−1,604
Oregon	1,048,582	3.08	222	7,036	9,138	130	2,102
Pennsylvania	2,140,112	1.21	87	14,360	21,309	148	6,949
Rhode Island	44,419	0.32	23	298	212	71	−86
South Carolina	597,633	1.42	102	4,010	3,360	84	−650
South Dakota	349,106	3.44	248	2,343	3,200	137	857
Tennessee	1,348,984	2.17	156	9,052	5,055	56	−3,997
Texas	2,492,802	1.37	98	16,727	12,500	75	−4,227
Utah	650,531	3.63	261	4,365	4,527	104	162
Vermont	286,667	4.08	293	1,924	2,184	114	260
Virginia	864,286	1.16	84	5,799	6,270	108	471
Washington	897,736	1.69	122	6,024	10,471	174	4,447
West Virginia	542,738	2.02	146	3,642	3,572	98	−70
Wisconsin	2,183,413	3.19	230	14,651	15,564	106	913
Wyoming	409,880	7.31	526	2,750	7,209	262	4,459
US Total	**44,114,702**	**$1.39**	**100**	**$296,010**	**$296,010**	**100**	**$ 0**

TABLE D-18.—Capacity and effort measures for INDIVIDUAL INCOME TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 1,545,769	$ 71.81	71	$ 259,609	$ 207,118	80	$ −52,491
Alaska	475,070	218.59	217	79,787	87,658	110	7,871
Arizona	1,116,108	84.74	84	187,448	157,537	84	−29,911
Arkansas	792,876	63.11	63	133,162	126,192	95	−6,970
California	13,634,564	108.02	107	2,289,900	2,456,573	107	166,673
Colorado	1,620,008	107.07	106	272,077	280,498	103	8,421
Connecticut	2,453,737	132.94	132	412,101	13,578	3	−398,523
Delaware	410,512	119.08	118	68,945	146,103	212	77,158
D.C.	556,819	130.99	130	93,517	171,241	183	77,724
Florida	4,780,662	97.00	96	802,904	0	0	−802,904
Georgia	2,267,581	77.23	77	380,836	373,916	98	−6,920
Hawaii	561,869	108.72	108	94,365	168,670	179	74,305
Idaho	391,087	80.79	80	65,682	91,244	139	25,562
Illinois	8,405,470	126.08	125	1,411,683	1,136,918	81	−274,765
Indiana	3,142,902	99.35	99	527,845	421,091	80	−106,754
Iowa	1,725,842	101.31	101	289,852	358,899	124	69,047
Kansas	1,431,004	105.41	105	240,335	170,044	71	−70,291
Kentucky	1,583,163	78.50	78	265,889	329,888	124	63,999
Louisiana	1,830,662	80.78	80	307,456	108,870	35	−198,586
Maine	457,793	72.67	72	76,886	44,603	58	−32,283
Maryland	3,053,227	124.40	124	512,784	984,825	192	472,041
Massachusetts	3,543,049	102.35	102	595,049	985,616	166	390,567
Michigan	5,663,703	104.40	104	951,209	993,261	104	42,052
Minnesota	2,211,191	94.71	94	371,366	807,108	217	435,742
Mississippi	776,530	55.71	55	130,417	92,687	71	−37,730

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	2,634,928	92.83	92	442,531	385,605	87	–56,926
Montana	383,827	86.41	86	64,463	88,599	137	24,136
Nebraska	925,566	100.68	100	155,447	78,436	50	–77,011
Nevada	432,201	123.03	122	72,587	0	0	–72,587
New Hampshire	448,364	92.74	92	75,302	8,562	11	–66,740
New Jersey	5,483,916	125.60	125	921,014	45,942	5	–875,072
New Mexico	499,698	73.36	73	83,923	56,575	67	–27,348
New York	11,785,394	109.50	109	1,979,335	4,479,646	226	2,500,311
North Carolina	2,371,474	73.20	73	398,285	549,927	138	151,642
North Dakota	373,934	98.59	98	62,802	64,580	103	1,778
Ohio	6,656,959	104.15	103	1,118,024	953,622	85	–164,402
Oklahoma	1,363,556	84.35	84	229,007	162,741	71	–66,266
Oregon	1,319,595	97.03	96	221,624	427,002	193	205,378
Pennsylvania	7,140,206	101.11	100	1,199,184	1,425,922	119	226,738
Rhode Island	515,361	92.97	92	86,554	79,682	92	–6,872
South Carolina	1,133,769	67.62	67	190,414	210,895	111	20,481
South Dakota	307,962	75.95	75	51,722	0	0	–51,722
Tennessee	2,007,322	80.79	80	337,126	18,436	5	–318,690
Texas	7,581,452	104.04	103	1,273,291	0	0	–1,273,291
Utah	538,251	75.14	75	90,398	104,919	116	14,521
Vermont	212,234	75.52	75	35,644	55,140	155	19,496
Virginia	3,057,695	103.10	102	513,534	547,125	107	33,591
Washington	2,478,530	116.96	116	416,265	0	0	–416,265
West Virginia	908,434	84.81	84	152,570	119,237	78	–33,333
Wisconsin	2,462,388	90.12	90	413,554	873,723	211	460,169
Wyoming	266,383	118.99	118	44,739	0	0	–44,739
US Total	**$127,720,597**	**$100.69**	**100**	**$21,450,454**	**$21,450,454**	**100**	**$ 0**

TABLE D-19.—Capacity and effort measures for CORPORATION NET INCOME TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 1,323,250	$16.91	54	$ 61,146	$ 58,158	95	$ −2,988
Alaska	535,114	67.75	217	24,727	17,344	70	−7,383
Arizona	759,492	15.87	51	35,095	49,553	141	14,458
Arkansas	747,171	16.36	52	34,526	54,469	158	19,943
California	14,181,936	30.91	99	655,329	1,252,633	191	597,304
Colorado	1,520,864	27.66	89	70,277	58,115	83	−12,162
Connecticut	2,978,380	44.40	142	137,627	140,365	102	2,738
Delaware	641,251	51.18	164	29,631	17,545	59	−12,086
D.C.	390,875	25.30	81	18,062	0	0	−18,062
Florida	3,049,502	17.02	55	140,914	180,256	128	39,342
Georgia	1,991,192	18.66	60	92,010	119,353	130	27,343
Hawaii	320,925	17.09	55	14,830	31,505	212	16,675
Idaho	322,971	18.36	59	14,924	28,162	189	13,238
Illinois	10,222,067	42.19	135	472,349	306,828	65	−165,521
Indiana	2,840,989	24.71	79	131,279	77,427	59	−53,852
Iowa	1,113,413	17.98	58	51,449	63,612	124	12,163
Kansas	1,455,888	29.51	95	67,275	85,887	128	18,612
Kentucky	2,088,837	28.50	91	96,523	116,626	121	20,103
Louisiana	4,416,868	53.63	172	204,098	78,668	39	−125,430
Maine	331,613	14.48	46	15,323	20,181	132	4,858
Maryland	1,587,753	17.80	57	73,368	92,004	125	18,636
Massachusetts	2,998,354	23.83	76	138,550	268,521	194	129,971
Michigan	5,968,347	30.27	97	275,790	222,640	81	−53,150
Minnesota	2,292,569	27.02	87	105,937	195,905	185	89,968
Mississippi	830,064	16.38	53	38,356	33,704	88	−4,652

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	2,373,482	23.01	74	109,676	56,405	51	–53,271
Montana	316,966	19.63	63	14,647	22,079	151	7,432
Nebraska	612,768	18.34	59	28,315	25,858	91	–2,457
Nevada	184,714	14.47	46	8,535	0	0	–8,535
New Hampshire	287,882	16.38	53	13,303	26,320	198	13,017
New Jersey	5,172,058	32.59	105	238,994	202,780	85	–36,214
New Mexico	645,347	26.07	84	29,821	18,344	62	–11,477
New York	19,193,959	49.07	157	886,928	967,401	109	80,473
North Carolina	2,473,920	21.01	67	114,317	166,447	146	52,130
North Dakota	197,724	14.34	46	9,137	19,964	218	10,827
Ohio	7,266,575	31.28	100	335,779	267,315	80	–68,464
Oklahoma	3,440,881	58.56	188	158,999	42,533	27	–116,466
Oregon	1,128,953	22.84	73	52,168	90,691	174	38,523
Pennsylvania	8,621,492	33.59	108	398,388	601,016	151	202,628
Rhode Island	415,532	20.62	66	19,201	36,652	191	17,451
South Carolina	966,977	15.87	51	44,683	82,682	185	37,999
South Dakota	151,486	10.28	33	7,000	1,869	27	–5,131
Tennessee	1,759,175	19.48	62	81,289	126,715	156	45,426
Texas	15,293,207	57.74	185	706,680	0	0	–706,680
Utah	574,123	22.05	71	26,530	18,002	68	–8,528
Vermont	134,202	13.14	42	6,201	9,921	160	3,720
Virginia	1,923,891	17.85	57	88,901	117,065	132	28,164
Washington	1,605,823	20.85	67	74,203	0	0	–74,203
West Virginia	969,648	24.91	80	44,806	19,122	43	–25,684
Wisconsin	2,439,452	24.56	79	112,724	153,407	136	40,683
Wyoming	680,160	83.59	268	31,429	0	0	–31,429
US Total	**$143,740,082**	**$31.18**	**100**	**$6,642,049**	**$6,642,049**	**100**	**$ 0**

TABLE D-20.—Capacity and effort measures for all PROPERTY TAXES, by State, 1975

State	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$176.75	73	$ 638,940	$ 191,392	30	$ −447,548
Alaska	302.51	125	110,415	75,867	69	−34,548
Arizona	208.88	86	462,036	518,858	112	56,822
Arkansas	180.95	75	381,806	189,626	50	−192,180
California	286.60	119	6,075,459	7,908,946	130	1,833,487
Colorado	238.66	99	606,441	542,198	89	−64,243
Connecticut	297.22	123	921,369	1,088,300	118	166,931
Delaware	299.81	124	173,592	74,006	43	−99,586
D.C.	295.25	122	210,780	140,899	67	−69,881
Florida	215.38	89	1,782,688	1,358,791	76	−423,897
Georgia	215.08	89	1,060,551	799,722	75	−260,829
Hawaii	295.04	122	256,099	130,101	51	−125,998
Idaho	197.82	82	160,826	131,326	82	−29,500
Illinois	287.42	119	3,218,197	3,131,444	97	−86,753
Indiana	236.12	98	1,254,512	1,229,384	98	−25,128
Iowa	249.17	103	712,867	754,415	106	41,548
Kansas	239.24	99	545,477	573,595	105	28,118
Kentucky	199.21	82	674,718	322,264	48	−352,454
Louisiana	228.03	94	867,875	322,826	37	−545,049
Maine	149.51	62	158,181	244,550	155	86,369
Maryland	244.55	101	1,008,030	871,417	86	−136,613
Massachusetts	229.07	95	1,331,802	2,508,894	188	1,177,092
Michigan	256.97	106	2,341,277	2,670,960	114	329,683
Minnesota	244.85	101	960,049	907,582	95	−52,467
Mississippi	159.26	66	372,836	228,076	61	−144,760

NOTE: Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	212.50	88	1,013,009	875,751	86	–137,258
Montana	239.91	99	178,976	227,203	127	48,227
Nebraska	229.50	95	354,354	434,043	122	79,689
Nevada	285.93	118	168,699	149,987	89	–18,712
New Hampshire	191.74	79	155,693	257,725	166	102,032
New Jersey	296.40	123	2,173,468	3,018,580	139	845,112
New Mexico	185.89	77	212,662	109,494	51	–103,168
New York	252.20	104	4,558,817	6,681,183	147	2,122,366
North Carolina	200.84	83	1,092,753	641,621	59	–451,132
North Dakota	215.76	89	137,440	121,768	89	–15,672
Ohio	258.37	107	2,773,616	2,175,534	78	–598,082
Oklahoma	235.62	97	639,715	317,300	50	–322,415
Oregon	221.62	92	506,174	633,857	125	127,683
Pennsylvnaia	226.47	94	2,685,954	1,931,081	72	–754,873
Rhode Island	188.83	78	175,802	250,240	142	74,438
South Carolina	184.45	76	519,419	283,557	55	–235,862
South Dakota	195.08	81	132,852	182,099	137	49,247
Tennessee	187.12	77	780,834	489,101	63	–291,733
Texas	254.77	105	3,117,919	2,343,100	75	–774,819
Utah	194.98	81	234,560	183,058	78	–51,502
Vermont	165.38	68	78,061	140,992	181	62,931
Virginia	230.15	95	1,146,396	782,142	68	–364,254
Washington	248.01	103	882,685	814,741	92	–67,944
West Virginia	191.95	79	345,324	181,552	53	–163,772
Wisconsin	224.12	93	1,028,465	1,248,886	121	220,421
Wyoming	306.97	127	115,419	105,889	92	–9,530
US Total	**$241.72**	**100**	**$51,495,923**	**$51,495,923**	**100**	**$ 0**

TABLE D-21.—Capacity and effort measures for RESIDENTIAL PROPERTY (Nonfarm) TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 16,282,000	$ 75.35	67	$ 272,374	$ 80,938	30	$–191,436
Alaska	2,575,000	118.02	105	43,076	28,788	67	–14,288
Arizona	12,346,000	93.37	83	206,531	235,556	114	29,025
Arkansas	9,193,000	72.88	65	153,786	73,152	48	–80,634
California	203,466,000	160.57	143	3,403,690	4,288,180	126	884,490
Colorado	16,565,000	109.05	97	277,108	246,468	89	–30,640
Connecticut	31,866,000	171.96	153	533,072	617,206	116	84,134
Delaware	4,324,000	124.93	111	72,334	30,444	42	–41,890
D.C.	6,661,000	156.08	139	111,429	72,938	65	–38,491
Florida	55,117,000	111.40	99	922,027	682,279	74	–239,748
Georgia	28,980,000	98.32	87	484,793	356,227	73	–128,566
Hawaii	9,089,000	175.17	156	152,046	74,908	49	–77,138
Idaho	3,071,000	63.19	56	51,373	41,811	81	–9,562
Illinois	84,905,000	126.85	113	1,420,337	1,314,691	93	–105,646
Indiana	28,978,000	91.24	81	484,760	466,723	96	–18,037
Iowa	14,803,000	86.55	77	247,633	249,831	101	2,198
Kansas	10,890,000	79.90	71	182,174	188,247	103	6,073
Kentucky	16,282,000	80.42	72	272,374	123,714	45	–148,660
Louisiana	19,943,000	87.66	78	333,617	120,354	36	–213,263
Maine	4,345,000	68.70	61	72,686	109,656	151	36,970
Maryland	36,576,000	148.44	132	611,863	520,755	85	–91,108
Massachusetts	43,091,000	123.99	110	720,850	1,328,806	184	607,956
Michigan	64,786,000	118.95	106	1,083,775	1,185,617	109	101,842
Minnesota	26,763,000	114.18	102	447,706	402,313	90	–45,393
Mississippi	8,608,000	61.51	55	143,999	89,079	62	–54,920

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	25,471,000	89.38	80	426,093	362,926	85	−63,167
Montana	2,854,000	64.00	57	47,743	70,965	149	23,222
Nebraska	7,051,000	76.39	68	117,953	140,232	119	22,279
Nevada	5,243,000	148.66	132	87,708	78,260	89	−9,448
New Hampshire	4,889,000	100.72	90	81,786	132,700	162	50,914
New Jersey	69,526,000	158.61	141	1,163,068	1,583,312	136	420,244
New Mexico	4,312,000	63.05	56	72,133	39,184	54	−32,949
New York	136,878,000	126.67	113	2,289,769	3,267,156	143	977,387
North Carolina	27,188,000	83.59	74	454,816	259,959	57	−194,857
North Dakota	2,326,000	61.08	54	38,911	34,195	88	−4,716
Ohio	72,907,000	113.61	101	1,219,628	919,855	75	−299,773
Oklahoma	13,984,000	86.16	77	233,932	111,179	48	−122,753
Oregon	14,332,000	104.97	93	239,754	292,715	122	52,961
Pennsylvania	63,370,000	89.38	80	1,060,087	732,502	69	−327,585
Rhode Islnad	5,975,000	107.36	96	99,953	139,633	140	39,680
South Carolina	13,399,000	79.60	71	224,146	119,095	53	−105,051
South Dakota	2,215,000	54.41	48	37,054	54,812	148	17,758
Tennessee	21,268,000	85.26	76	355,783	218,261	61	−137,522
Texas	66,880,000	91.42	81	1,118,805	837,782	75	−281,023
Utah	6,204,000	86.27	77	103,784	78,405	76	−25,379
Vermont	2,173,000	77.01	69	36,351	64,614	178	28,263
Virginia	36,770,000	123.49	110	615,109	412,416	67	−202,693
Washington	28,663,000	134.73	120	479,490	436,645	91	−42,845
West Virginia	8,063,000	74.98	67	134,882	69,552	52	−65,330
Wisconsin	28,055,000	102.27	91	469,319	528,588	113	59,269
Wyoming	1,489,000	66.25	59	24,909	24,763	99	−146
US Total	**$1,430,990,000**	**$112.37**	**100**	**$23,938,387**	**$23,938,387**	**100**	**$ 0**

TABLE D-22.—Capacity and effort measures for COMMERCIAL AND INDUSTRIAL PROPERTY TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 15,228,453	$ 68.12	73	$ 246,271	$ 75,701	31	$–170,570
Alaska	3,943,360	174.72	188	63,771	44,086	69	–19,685
Arizona	9,951,577	72.75	78	160,934	189,872	118	28,938
Arkansas	7,907,244	60.60	65	127,874	62,921	49	–64,953
California	129,562,668	98.84	106	2,095,254	2,730,618	130	635,364
Colorado	13,508,994	85.98	93	218,464	200,998	92	–17,466
Connecticut	19,195,382	100.14	108	310,423	371,791	120	61,368
Delaware	4,902,716	136.93	147	79,285	34,519	44	–44,766
D.C.	5,089,783	115.30	124	82,311	55,733	68	–26,578
Florida	36,844,220	71.99	78	595,835	456,085	77	–139,750
Georgia	24,163,021	79.25	85	390,758	297,016	76	–93,742
Hawaii	4,952,021	92.26	99	80,083	40,813	51	–39,270
Idaho	3,405,306	67.74	73	55,070	46,363	84	–8,707
Illinois	80,322,873	116.01	125	1,298,960	1,243,740	96	–55,220
Indiana	34,735,192	105.73	114	561,729	559,449	100	–2,280
Iowa	12,326,351	69.67	75	199,339	208,033	104	8,694
Kansas	10,535,380	74.73	80	170,375	182,117	107	11,742
Kentucky	15,161,493	72.39	78	245,188	115,200	47	–129,988
Louisiana	22,966,975	97.59	105	371,416	138,603	37	–232,813
Maine	3,912,125	59.80	64	63,266	98,731	156	35,465
Maryland	17,710,509	69.48	75	286,410	252,155	88	–34,255
Massachusetts	30,446,502	84.69	91	492,373	938,885	191	446,512
Michigan	61,974,536	110.00	118	1,002,236	1,134,166	113	131,930
Minnesota	20,777,847	85.70	92	336,014	312,342	93	–23,672
Mississippi	7,823,206	54.04	58	126,515	80,958	64	–45,557

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	23,933,263	81.19	87	387,042	341,015	88	–46,027
Montana	3,291,559	71.35	77	53,230	81,845	154	28,615
Nebraska	6,496,763	68.05	73	105,064	129,209	123	24,145
Nevada	3,374,276	92.49	100	54,568	50,367	92	–4,201
New Hampshire	3,369,573	67.11	72	54,492	91,459	168	36,967
New Jersey	51,021,240	112.52	121	825,102	1,161,904	141	336,802
New Mexico	4,439,379	62.76	68	71,793	40,342	56	–31,451
New York	117,827,998	105.42	114	1,905,484	2,812,449	148	906,965
North Carolina	27,082,893	80.50	87	437,977	258,954	59	–179,023
North Dakota	1,249,847	31.73	34	20,212	18,374	91	–1,838
Ohio	72,090,456	108.60	117	1,165,828	909,553	78	–256,275
Oklahoma	14,549,647	86.66	93	235,293	115,676	49	–119,617
Oregon	12,121,257	85.82	92	196,022	247,563	126	51,541
Pennsylvania	77,964,107	106.31	114	1,260,815	901,197	71	–359,618
Rhode Islnad	3,968,568	68.94	74	64,179	92,744	145	28,565
South Carolina	12,363,768	71.00	76	199,944	109,893	55	–90,051
South Dakota	1,884,526	44.75	48	30,476	46,634	153	16,158
Tennessee	20,408,063	79.09	85	330,034	209,436	63	–120,598
Texas	81,892,753	108.22	117	1,324,348	1,025,841	77	–298,507
Utah	5,735,280	77.10	83	92,749	72,482	78	–20,267
Vermont	1,805,075	61.85	67	29,191	53,674	184	24,483
Virginia	23,323,933	75.73	82	377,189	261,603	69	–115,586
Washington	19,158,717	87.06	94	309,830	291,859	94	–17,971
West Virginia	9,320,024	83.78	90	150,721	80,395	53	–70,326
Wisconsin	24,342,492	85.78	92	393,660	458,640	117	64,980
Wyoming	3,092,810	133.02	143	50,016	51,436	103	1,420
US Total	**$1,223,456,001**	**$ 92.87**	**100**	**$19,785,439**	**$19,785,439**	**100**	**$ 0**

TABLE D-23.—Capacity and effort measures for FARM REAL ESTATE PROPERTY TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 4,449,963	$10.05	75	$ 36,333	$ 7,400	20	$ −28,933
Alaska	70,506	1.58	12	576	800	139	224
Arizona	4,635,433	17.11	128	37,847	22,500	59	−15,347
Arkansas	6,217,540	24.06	180	50,765	27,800	55	−22,965
California	22,404,155	8.63	64	182,925	346,500	189	163,575
Colorado	6,943,241	22.31	166	56,690	41,900	74	−14,790
Connecticut	786,272	2.07	15	6,420	8,600	134	2,180
Delaware	609,554	8.60	64	4,977	1,200	24	−3,777
D.C.	0	0.00	0	0	0	0	0
Florida	9,166,678	9.04	67	74,844	66,300	89	−8,544
Georgia	6,804,414	11.27	84	55,557	42,200	76	−13,357
Hawaii	1,058,383	9.96	74	8,641	6,100	71	−2,541
Idaho	4,882,984	49.04	366	39,869	30,200	76	−9,669
Illinois	24,641,802	17.97	134	201,195	270,900	135	69,705
Indiana	12,075,175	18.56	138	98,591	87,700	89	−10,891
Iowa	23,901,259	68.21	509	195,149	218,300	112	23,151
Kansas	14,328,604	51.31	383	116,990	117,200	100	210
Kentucky	6,323,176	15.24	114	51,627	30,800	60	−20,827
Louisiana	4,718,602	10.12	76	38,526	14,700	38	−23,826
Maine	540,818	4.17	31	4,416	6,700	152	2,284
Maryland	2,875,428	5.70	43	23,477	18,000	77	−5,477
Massachusetts	602,667	0.85	6	4,921	11,500	234	6,579
Michigan	6,145,696	5.51	41	50,178	105,200	210	55,022
Minnesota	11,983,143	24.95	186	97,840	115,600	118	17,760
Mississippi	5,554,384	19.37	145	45,350	19,400	43	−25,950

NOTE: Potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	11,940,030	20.45	153	97,488	76,200	78	−21,288
Montana	7,133,980	78.08	583	58,248	42,200	72	−16,048
Nebraska	13,219,636	69.91	522	107,936	134,100	124	26,164
Nevada	962,812	13.32	99	7,861	3,200	41	−4,661
New Hampshire	307,904	3.10	23	2,514	3,500	139	986
New Jersey	1,796,545	2.00	15	14,668	18,700	127	4,032
New Mexico	3,900,812	27.84	208	31,849	8,000	25	−23,849
New York	4,921,259	2.22	17	40,181	95,700	238	55,519
North Carolina	6,937,578	10.41	78	56,644	32,900	58	−23,744
North Dakota	8,231,971	105.51	787	67,212	58,500	87	−8,712
Ohio	11,128,981	8.46	63	90,866	100,300	110	9,434
Oklahoma	10,245,940	30.81	230	83,656	45,200	54	−38,456
Oregon	4,707,890	16.83	126	38,439	50,800	132	12,361
Pennsylvania	6,170,617	4.25	32	50,382	59,000	117	8,618
Rhode Island	104,696	0.92	7	855	1,300	152	445
South Carolina	2,977,739	8.63	64	24,313	13,200	54	−11,113
South Dakota	6,689,883	80.21	599	54,622	63,300	116	8,678
Tennessee	6,355,865	12.44	93	51,894	32,400	62	−19,494
Texas	34,265,738	22.86	171	279,773	155,200	55	−124,573
Utah	2,044,370	13.88	104	16,692	14,500	87	−2,192
Vermont	753,713	13.04	97	6,154	10,300	167	4,146
Virginia	5,373,791	8.81	66	43,876	27,100	62	−16,776
Washington	5,971,482	13.70	102	48,756	41,700	86	−7,056
West Virginia	1,117,202	5.07	38	9,122	3,000	33	−6,122
Wisconsin	7,774,864	13.83	103	63,480	135,700	214	72,220
Wyoming	2,904,415	63.07	471	23,714	11,400	48	−12,314
US Total	**$349,659,590**	**$13.40**	**100**	**$2,854,900**	**$2,854,900**	**100**	**$ 0**

TABLE D-24.—Capacity and effort measures for PUBLIC UTILITY PROPERTY TAXES, by State, 1975

State	Electric Tax Base	Gas Tax Base	Telephone Tax Base	Total Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 3,039,096	$ 934,482	$ 1,529,143	$ 5,502,721	$23.23	101	$ 83,962	$ 27,353	33	$ −56,609
Alaska	10,826	45,487	139,769	196,082	8.20	36	2,992	2,193	73	−799
Arizona	1,853,299	796,396	1,067,883	3,717,578	25.64	111	56,724	70,930	125	14,206
Arkansas	1,438,420	915,721	882,181	3,236,322	23.40	101	49,381	25,753	52	−23,628
California	9,828,058	3,798,980	12,168,019	25,795,057	18.57	80	393,590	543,648	138	150,058
Colorado	1,198,291	999,045	1,353,435	3,550,771	21.32	92	54,179	52,832	98	−1,347
Connecticut	2,617,780	313,957	1,751,232	4,682,969	23.05	100	71,454	90,703	127	19,249
Delaware	705,574	69,279	339,006	1,113,859	29.35	127	16,996	7,843	46	−9,153
D.C.	319,604	60,947	736,203	1,116,754	23.87	103	17,040	12,228	72	−4,812
Florida	7,196,167	676,755	4,578,101	12,451,023	22.95	99	189,982	154,127	81	−35,855
Georgia	4,835,714	1,188,488	2,459,194	8,483,396	26.25	114	129,443	104,279	81	−25,164
Hawaii	554,118	30,447	420,046	1,004,611	17.66	77	15,329	8,280	54	−7,049
Idaho	362,300	198,352	390,574	951,226	17.85	77	14,514	12,952	89	−1,562
Illinois	10,519,082	2,633,445	6,358,472	19,510,999	26.59	115	297,705	302,113	101	4,408
Indiana	3,111,669	1,428,921	2,631,372	7,171,962	20.60	89	109,432	115,512	106	6,080
Iowa	2,260,720	905,188	1,470,646	4,636,554	24.73	107	70,746	78,251	111	7,505
Kansas	1,971,461	1,796,436	1,208,934	4,976,831	33.31	144	75,938	86,031	113	10,093
Kentucky	4,463,921	1,038,453	1,413,768	6,916,142	31.16	135	105,529	52,550	50	−52,979
Louisiana	4,402,152	2,049,760	1,695,475	8,147,387	32.66	142	124,316	49,169	40	−75,147
Maine	657,619	24,159	485,637	1,167,415	16.84	73	17,813	29,463	165	11,650
Maryland	2,979,253	447,222	2,228,112	5,654,587	20.93	91	86,280	80,507	93	−5,773
Massachusetts	3,565,053	862,163	3,021,662	7,448,878	19.55	85	113,658	229,703	202	116,045
Michigan	6,710,976	2,106,829	4,623,226	13,441,031	22.51	98	205,088	245,977	120	40,889
Minnesota	2,300,196	820,240	2,023,576	5,144,012	20.02	87	78,489	77,327	99	−1,162
Mississippi	1,910,270	893,816	929,744	3,733,830	24.34	105	56,972	38,639	68	−18,333

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Electric Tax Base	Gas Tax Base	Telephone Tax Base	Total Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	3,177,579	1,095,102	2,437,463	6,710,144	21.48	93	102,386	95,610	93	−6,776
Montana	551,432	389,629	353,657	1,294,718	26.48	115	19,755	32,193	163	12,438
Nebraska	0	698,713	834,957	1,533,670	15.16	66	23,401	30,502	130	7,101
Nevada	677,279	154,332	384,934	1,216,545	31.46	136	18,562	18,160	98	−402
New Hampshire	633,910	57,278	416,500	1,107,688	20.81	90	16,901	30,066	178	13,165
New Jersey	5,815,343	1,156,940	4,210,417	11,182,700	23.27	101	170,630	254,664	149	84,034
New Mexico	784,119	1,134,930	498,468	2,417,517	32.24	140	36,887	21,968	60	−14,919
New York	9,399,054	2,124,228	9,670,562	21,193,844	17.89	78	323,383	505,878	156	182,495
North Carolina	6,413,800	581,693	2,397,124	9,392,617	26.34	114	143,316	89,808	63	−53,508
North Dakota	246,500	132,741	348,543	727,784	17.43	76	11,105	10,699	96	−406
Ohio	11,403,671	2,699,108	5,381,250	19,484,029	27.69	120	297,294	245,826	83	−51,468
Oklahoma	2,563,280	1,718,772	1,408,860	5,690,912	31.98	139	86,834	45,245	52	−41,589
Oregon	481,142	463,153	1,150,262	2,094,557	13.99	61	31,959	42,779	134	10,820
Pennsylvania	11,479,308	2,692,610	6,450,894	20,622,812	26.53	115	314,670	238,382	76	−76,288
Rhode Island	111,605	125,824	471,342	708,771	11.62	50	10,815	16,563	153	5,748
South Carolina	2,906,025	506,597	1,241,647	4,654,269	25.22	109	71,016	41,369	58	−29,647
South Dakota	249,376	133,842	318,036	701,254	15.71	68	10,700	17,353	162	6,653
Tennessee	66,175	819,663	1,940,354	2,826,192	10.33	45	43,123	29,004	67	−14,119
Texas	14,085,992	5,554,273	6,246,746	25,887,011	32.28	140	394,993	324,277	82	−70,716
Utah	440,558	344,666	613,021	1,398,245	17.73	77	21,335	17,671	83	−3,664
Vermont	178,092	17,556	221,486	417,134	13.49	58	6,365	12,404	195	6,039
Virginia	4,270,644	573,518	2,379,585	7,223,747	22.13	96	110,222	81,023	74	−29,199
Washington	539,265	563,823	1,820,478	2,923,566	12.53	54	44,609	44,537	100	−72
West Virginia	1,478,114	1,152,223	685,828	3,316,165	28.13	122	50,599	28,605	57	−21,994
Wisconsin	3,383,332	1,097,618	2,204,305	6,685,255	22.23	96	102,006	125,958	123	23,952
Wyoming	562,737	335,181	201,830	1,099,748	44.63	193	16,780	18,290	109	1,510
US Total	**$160,709,951**	**$51,358,981**	**$110,193,959**	**$322,262,891**	**$23.08**	**100**	**$4,917,197**	**$4,917,197**	**100**	**$ 0**

TABLE D-25.—Capacity and effort measures for DEATH AND GIFT TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 124	$ 2.56	38	$ 9,251	$ 3,952	43	$ −5,299
Alaska	6	1.23	18	448	68	15	−380
Arizona	154	5.19	78	11,489	3,713	32	−7,776
Arkansas	74	2.62	39	5,521	1,621	29	−3,900
California	2,613	9.20	138	194,936	239,636	123	44,700
Colorado	198	5.81	87	14,771	18,681	126	3,910
Connecticut	494	11.89	179	36,854	46,263	126	9,409
Delaware	95	12.24	184	7,087	8,039	113	952
D.C.	152	15.88	239	11,340	0	0	−11,340
Florida	1,245	11.22	169	92,880	34,294	37	−58,586
Georgia	342	5.17	78	25,514	4,907	19	−20,607
Hawaii	57	4.90	74	4,252	3,479	82	−773
Idaho	68	6.24	94	5,073	3,631	72	−1,442
Illinois	1,235	8.23	124	92,134	74,337	81	−17,797
Indiana	361	5.07	76	26,931	36,413	135	9,482
Iowa	333	8.68	130	24,843	29,460	119	4,617
Kansas	222	7.26	109	16,562	11,488	69	−5,074
Kentucky	196	4.32	65	14,622	17,845	122	3,223
Louisiana	200	3.92	59	14,920	11,666	78	−3,254
Maine	76	5.36	81	5,670	8,500	150	2,830
Maryland	466	8.43	127	34,765	14,592	42	−20,173
Massachusetts	694	8.91	134	51,774	61,174	118	9,400
Michigan	580	4.75	71	43,269	36,121	83	−7,148
Minnesota	276	5.25	79	20,590	42,205	205	21,615
Mississippi	86	2.74	41	6,416	4,730	74	−1,686

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	437	6.84	103	32,601	18,053	55	−14,548
Montana	89	8.90	134	6,640	5,395	81	−1,245
Nebraska	184	8.89	134	13,727	1,592	12	−12,135
Nevada	67	8.47	127	4,998	0	0	−4,998
New Hampshire	70	6.43	97	5,222	5,969	114	747
New Jersey	779	7.93	119	58,115	83,155	143	25,040
New Mexico	61	3.98	60	4,551	1,567	34	−2,984
New York	1,796	7.41	111	133,986	146,161	109	12,175
North Carolina	314	4.31	65	23,425	27,724	118	4,299
North Dakota	42	4.92	74	3,133	1,679	54	−1,454
Ohio	912	6.34	95	68,037	24,730	36	−43,307
Oklahoma	165	4.53	68	12,309	24,609	200	12,300
Oregon	175	5.72	86	13,055	21,958	168	8,903
Pennsylvania	855	5.38	81	63,785	126,338	198	62,553
Rhode Island	114	9.14	137	8,505	7,925	93	−580
South Carolina	114	3.02	45	8,505	6,382	75	−2,123
South Dakota	42	4.60	69	3,133	4,501	144	1,368
Tennessee	285	5.10	77	21,262	27,840	131	6,578
Texas	988	6.02	90	73,707	47,868	65	−25,839
Utah	30	1.86	28	2,238	3,785	169	1,547
Vermont	38	6.01	90	2,835	2,997	106	162
Virginia	380	5.69	86	28,349	19,266	68	−9,083
Washington	257	5.39	81	19,173	35,633	186	16,460
West Virginia	95	3.94	59	7,087	7,301	103	214
Wisconsin	342	5.56	84	25,514	47,147	185	21,633
Wyoming	29	5.75	86	2,163	1,575	73	−588
US Total	**$19,007**	**$ 6.66**	**100**	**$1,417,965**	**$1,471,965**	**100**	**$ 0**

TABLE D-26.—Capacity and effort measures for SEVERANCE TAXES, by State, 1975

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Alabama	$ 932,849	$ 7.29	89	$ 26,340	$ 10,948	42	$ −15,392
Alaska	524,054	40.54	496	14,797	29,347	198	14,550
Arizona	1,228,992	15.69	192	34,702	0	0	−34,702
Arkansas	414,373	5.55	68	11,700	7,264	62	−4,436
California	2,964,593	3.95	48	83,709	3,136	4	−80,573
Colorado	901,326	10.02	123	25,450	2,361	9	−23,089
Connecticut	33,317	0.30	4	941	0	0	−941
Delaware	4,784	0.23	3	135	0	0	−135
D.C.	0	0.00	0	0	0	0	0
Florida	1,452,852	4.96	61	41,023	30,005	73	−11,018
Georgia	319,888	1.83	22	9,032	0	0	−9,032
Hawaii	41,942	1.36	17	1,184	0	0	−1,184
Idaho	260,038	9.03	111	7,343	481	7	−6,862
Illinois	1,261,623	3.18	39	35,624	0	0	−35,624
Indiana	475,114	2.53	31	13,416	475	4	−12,941
Iowa	171,595	1.69	21	4,845	0	0	−4,845
Kansas	998,081	12.36	151	28,182	700	2	−27,482
Kentucky	3,390,968	28.27	346	95,749	99,089	103	3,340
Louisiana	8,817,846	65.42	800	248,984	548,510	220	299,526
Maine	38,027	1.02	12	1,074	0	0	−1,074
Maryland	152,470	1.04	13	4,305	0	0	−4,305
Massachusetts	52,299	0.25	3	1,477	0	0	−1,477
Michigan	1,234,514	3.83	47	34,858	4,580	13	−30,278
Minnesota	1,095,907	7.89	97	30,944	35,897	116	4,953
Mississippi	388,663	4.69	57	10,974	21,587	197	10,613

NOTE: Tax base, potential tax yield, amount collected and amount collected less potential tax yield are in thousands of dollars.

State	Tax Base	Tax Capacity Per Capita	Tax Capacity Index	Potential Tax Yield	Amount Collected	Tax Effort Index	Amount Collected Less Potential Tax Yield
Missouri	672,118	3.98	49	18,978	0	0	−18,978
Montana	560,246	21.21	259	15,819	14,685	93	−1,134
Nebraska	102,905	1.88	23	2,906	958	33	−1,948
Nevada	229,398	10.98	134	6,477	177	3	−6,300
New Hampshire	13,314	0.46	6	376	153	41	−223
New Jersey	121,989	0.47	6	3,445	0	0	−3,445
New Mexico	2,159,825	53.31	652	60,986	71,626	117	10,640
New York	392,167	0.61	7	11,073	0	0	−11,073
North Carolina	161,885	0.84	10	4,571	0	0	−4,571
North Dakota	177,354	7.86	96	5,008	6,880	137	1,872
Ohio	1,137,548	2.99	37	32,120	3,892	12	−28,228
Oklahoma	2,309,283	24.02	294	65,206	128,096	196	62,890
Oregon	88,466	1.09	13	2,498	3,084	123	586
Pennsylvania	2,758,533	6.57	80	77,891	0	0	−77,891
Rhode Island	4,829	0.15	2	136	0	0	−136
South Carolina	105,782	1.06	13	2,987	0	0	−2,987
South Dakota	100,394	4.16	51	2,835	0	0	−2,835
Tennessee	444,748	3.01	37	12,558	1,529	12	−11,029
Texas	16,020,569	36.96	452	452,363	666,876	147	214,513
Utah	938,656	22.03	270	26,504	6,238	24	−20,266
Vermont	35,632	2.13	26	1,006	0	0	−1,006
Virginia	1,150,699	6.52	80	32,492	655	2	−31,837
Washington	142,670	1.13	14	4,028	23,203	576	19,175
West Virginia	2,954,309	46.37	567	83,419	0	0	−83,419
Wisconsin	113,681	0.70	9	3,210	504	16	−2,706
Wyoming	1,608,851	120.82	1,478	45,428	18,176	40	−27,252
US Total	**$61,661,966**	**$ 8.17**	**100**	**$1,741,112**	**$1,741,112**	**100**	**$ 0**

BIBLIOGRAPHY

Aaron, Henry J., *Who Pays the Property Tax? A New View*, The Brookings Institution, Washington, D.C., 1975, 110 pp.

Advisory Commission on Intergovernmental Relations, *Measures of State and Local Fiscal Capacity and Tax Effort*, U.S. Government Printing Office, Washington, D.C., 1962, 150 pp.

_____ *Measuring the Fiscal Capacity and Effort of State and Local Areas*, GPO, Washington, D.C., 1971, 209 pp.

_____ *In Search of Balance—Canada's Intergovernmental Experience*, GPO, Washington, D.C. 1971, 123 pp.

_____ *The Property Tax in a Changing Environment*, GPO Washington, D.C., 1974, 297 pp.

_____ *Federal-State-Local Finances: Significant Features of Fiscal Federalism*, GPO, Washington, D.C., 1974, 326 pp.

_____ *Local Revenue Diversification: Income, Sales Taxes & User Charges*, GPO, Washington, D.C., 1974, 85 pp.

_____ *The Role of the States in Strengthening the Property Tax*, GPO, Washington, D.C., Revised 1976. Vol. I, 187 pp.

_____ *Changing Public Attitudes on Governments and Taxes—1976 Edition*, GPO, Washington, D.C., 1976, 26 pp.

_____ *Inflation and Federal and State Income Taxes*, GPO, Washington, D.C., 1976, 88 pp.

_____ *State Limitations on Local Taxes & Expenditures*, GPO, Washington, D.C., 1977, 30 pp.

_____ *Significant Features of Fiscal Federalism 1976-77* (3 vol.), GPO, Washington, D.C., 1977.

_____ *Measuring the Fiscal "Blood Pressure" of the States—1964-1975*, GPO, Washington, D.C., 1977, 20 pp.

Akin, John S., "Fiscal Capacity and the Estimation Method of the Advisory Commission on Intergovernmental Relations," *National Tax Journal*, Vol. XXVI, No. 2, June 1973, pp. 275-291.

Break, George F., and Joseph A. Pechman, *Federal Tax Reform, the Impossible Dream?* The Brookings Institution, Washington, D.C., 1975, 142 pp.

_____*Intergovernmental Fiscal Relations in the United States,* The Brookings Institution, Washington, D.C., 1975, 142 pp.

Charlesworth, Harold K., and William G. Herzel, *Kentucky Gross State Product 1969,* Office of Business Development and Government Services, College of Business and Economics, University of Kentucky, Lexington, 1972, 24 pp.

Council of State Governments, *Coal: State Coal Severance Taxes and Distribution of Revenue,* Lexington, Kentucky, 1976, 40 pp.

_____*Gambling: A Source of State Revenue,* Lexington, 1973, 48 pp.

_____*Periodic Reappraisal of Real Property: Utah Approach,* Lexington, 1976, 40 pp.

_____*State Tax Relief for the Elderly: Determining the Cost,* Lexington, 1976, 84 pp.

Ecker-Racz, L. L., *The Politics and Economics of State-Local Finance,* Prentice-Hall, Inc., Englewood Cliffs, New Jersey, 1970, 242 pp.

Galvin, Charles O., and Boris I. Bittker, *The Income Tax: How Progressive Should It Be?* American Enterprise Institute for Public Policy Research, Washington, D.C., 1969, 184 pp.

Goode, Richard, *The Individual Income Tax,* The Brookings Institution, Washington, D.C., 1976, 367 pp.

Hirsch, Werner Z., "The Supply of Urban Public Services" in Harvey S. Perloff and Lowdon Wingo, Jr., *Issues in Urban Economics,* Resources for the Future, 1968.

Hogan, Timothy D., and Robert B. Shelton, "Interstate Tax Exportations and States' Fiscal Structure," *National Tax Journal,* Vol XXVI, No. 4, 1973, pp. 553-564.

Ladd, Helen F., "Local Education Expenditures, Fiscal Capacity, and the Composition of the Property Tax Base," *National Tax Journal,* Vol. XXVIII, No. 2, June 1975, pp. 145-158.

Manvel, Allen D., "Differences in Fiscal Capacity and Effort: Their Significance for a Federal Revenue-Sharing System," *National Tax Journal,* Vol. XXIV, No. 2, June 1971, pp. 193-204.

_____"Tax Capacity Versus Tax Performance: A Comment," *National Tax Journal,* Vol. XXVI, No. 2, June 1973.

Maxwell, James A., and J. Richard Aronson, *Financing State and Local Governments,* The Brookings Institution, Washington, D.C., 1977, 290 pp.

Moak, Lennox L., and Albert M. Hillhouse, *Concepts and Practices in Local Government Finance,* Municipal Finance Officers Association of the United States and Canada, Chicago, 1975.

Morgan, W. Douglas, "An Alternative Measure of Fiscal Capacity," *National Tax Journal,* Vol. XVII, No. 2, June 1974, pp. 361-366.

Moscovitch, Edward, "State Graduated Income Taxes—A State-Initiated Form of Federal Revenue Sharing," *National Tax Journal,* Vol. XXV, No. 1, March 1972, pp. 53-64.

Musgrave, Richard A., editor, *Broad-Based Taxes: New Options and Sources,* Committee for Economic Development, New York, 1973, 302 pp.

Mushkin, Selma J., editor, *State Aids for Human Services In A Federal System,* Public Services Laboratory, Georgetown University, Washington, D.C., 1974.

_____*Services to People: State and National Urban Strategies,* Public Services Laboratory, Georgetown University, Washington, D.C., 1973, 263 pp.

_____*1970 Projections* (series on State and local government expenditures and taxes), The Council of State Government, Chicago, Illinois.

Netzer, Dick, *Economics of the Property Tax,* The Brookings Institution, Washington, D.C., 1966, 326 pp.

Opperman, E. B., "The Potential Usefulness of Uniform Tax Burden Distribution Measures of the Tax Capacities and Tax Efforts of State and Local Governments: An Emperical Analysis," Ph.D. dissertation, Indiana University, 1965.

Ott, David J., Attiat F. Ott, James A. Maxwell, and J. Richard Aronson, *State-Local Finances in the Last Half of the 1970s,* American Enterprise Institute for Public Policy Research, Washington, D.C., 1975.

Pechman, Joseph A., *Federal Tax Policy,* The Brookings Institution, Washington, D.C., 1977, 401 pp.

_____ and Benjamin A. Okner, *Who Bears the Tax Burden?* The Brookings Institution, Washington, D.C., 1974, 119 pp.

Quindry, Kenneth E., *State and Local Revenue Potential, 1975,* Southern Regional Education Board, Atlanta, Georgia, 1976, 122 pp.

Reischauer, Robert D., *Rich Governments–Poor Governments* (unpublished manuscript), The Brookings Institution, Washington, D.C., 1974. Copies may be obtained by contacting the author, Congressional Budget Office, Washington, D.C.

_____ and Robert W. Hartman, *Reforming School Financing,* The Brookings Institution, Washington, D.C., 1973, 185 pp.

Shoup, Carl S., *Economic Research: Retrospect and Prospect, Vol. IV Public Expenditures and Taxation,* National Bureau of Economic Research, Columbia University Press, Irvington-on-Hudson, N.Y., 1972, 91 pp.

Tax Foundation, *The Financial Outlook for State and Local Government to 1980,* New York, 1973, 116 pp.

_____ *Facts and Figures on Government Finance,* 19th edition, New York, 1977.

U.S. Department of Commerce, Bureau of the Census, Government Division, *Governmental Finances,* U.S. Government Printing Office, Washington, D.C., annual report.

_____ *State Government Finances,* GPO, Washington, D.C., annual report.

_____ *State Tax Collections,* GPO, Washington, D.C., annual report.

_____ *Taxes and Intergovernmental Revenue of Counties, Municipalities, and Townships,* GPO, Washington, D.C., annual report.

_____ *City Government Finances,* GPO, Washington, D.C., annual report.

_____ *Census of Governments,* GPO, Washington, D.C., quinquennial report, 1972, 1977.

_____ *Compendium of Government Finances,* GPO, Washington, D.C., quinquennial report, 1972, 1977.